

Sumner County, Kansas

Annual Financial Report

December 31, 2014

County Commission

Jim Newell

Cliff Bales

Steve Warner

County Clerk

Debra Norris

County Treasurer

Dannetta Cook

Independent Auditors

Kenneth L Cooper Jr CPA, Chtd.

Certified Public Accountants

Wellington, Kansas

Sumner County, Kansas

Year Ended December 31, 2014

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KENNETH L COOPER JR CPA, CHTD
Certified Public Accountant

INDEPENDENT AUDITOR'S REPORT

Sumner County Board of Commissioners
501 N Washington
Wellington, Kansas

We have audited the accompanying fund summary statement of receipts, expenditures and unencumbered cash balances, regulatory basis of Sumner County, Kansas, (a Municipality) as of and for the year ended December 31, 2014 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used, and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Sumner County, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Sumner County, Kansas as of December 31, 2014, or changes in net position and, when applicable, cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Sumner County, Kansas as of December 31, 2014, and the aggregate receipts and expenditures for the year ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the 2014 summary statement of receipts, expenditures, and unencumbered cash balances, regulatory basis (basic financial statement) as a whole. The summary of expenditures-actual and budget, regulatory basis; individual fund schedules of receipts and expenditures-actual and budget, regulatory basis; and schedule of summary receipts and disbursements-agency funds, regulatory basis (Schedules 1, 2, and 3 as listed in the table of contents) are presented for additional analysis and are not a required part of the 2014 basic financial statement; however are required to be presented under the provisions of the *Kansas Municipal Audit Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 information has been subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note 1.

The 2013 Actual column presented in the individual fund schedules of receipts and expenditures-actual and budget, regulatory basis (Schedules 2 as listed in the table of contents) are also presented for comparative analysis and are not a required part of the 2013 basic financial statement upon which we rendered an unqualified opinion dated September 23, 2014. The 2013 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration, Office of Management Analysis and Standards at the following link: <http://da.ks.gov/ar/muniserv/>. Such 2013 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2013 basic financial statement. The 2013 comparative information was subjected to the auditing procedures applied in the audit of the 2013 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2013 basic financial statement or to the 2013 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2013 comparative information is fairly stated in all material respects in relation to the 2013 basic financial statement taken as a whole, on the basis of accounting described in Note 1.


Certified Public Accountants
Wellington, Kansas

July 24, 2015

Sumner County, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2014

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Funds							
Governmental Type Funds							
General	\$ 3,419,727	\$ -	\$ 5,874,080	\$ 7,389,031	\$ 1,904,776	\$ 351,525	\$ 2,256,301
Special Purpose Funds:							
Road and Bridge	432,275	-	5,833,300	3,799,082	2,466,493	124,370	2,590,863
Special Bridge	2,504	-	38,813	36,874	4,443	29,642	34,085
Special Road and Bridge	336	-	5	-	341	-	341
Agric Complex Bond & Int	35,018	-	12,960	-	47,978	-	47,978
4-H Club	105	-	2,901	3,000	6	-	6
Fair Association Building	562	-	2,993	3,500	55	-	55
County Fair	149	-	4,535	4,500	184	-	184
Health Fund	2,175	-	960,553	940,198	22,530	20,834	43,364
Casino Application	57,500	-	-	-	57,500	-	57,500
Soil Conservation	827	-	24,596	25,000	423	-	423
Election Fund	63,006	-	169,474	190,940	41,540	109	41,649
Noxious Weeds	63,267	-	168,992	159,407	72,852	6,649	79,501
Ambulance	26,627	-	667,820	641,039	53,408	421	53,829
Employee Benefits	1,238,153	-	2,407,810	3,243,423	402,540	-	402,540
County Extension Council	5,287	-	159,525	164,812	-	-	-
Mental Health	1,846	-	420,752	415,000	7,598	-	7,598
Community College Tuition	129	-	16	24	121	-	121
Appraiser's Cost	44,234	3,000	377,184	376,108	48,310	2,410	50,720
Futures Unlimited	-	-	181,205	178,000	3,205	-	3,205
Economic Development	1	-	-	-	1	-	1
Service Program for Elderly	4,103	-	124,099	127,652	550	-	550
Tort Liability	131,278	-	8	-	131,286	-	131,286
Special Highway Improvement	331	-	-	-	331	-	331
Futures Unlimited Building	3,916	-	22,265	25,000	1,181	3,151	4,332
Concealed Carry Fees	19,037	-	4,713	-	23,750	-	23,750
Special Parks and Recreation	6,058	-	-	-	6,058	-	6,058
Special Alcohol Program	140,467	-	78,986	73,100	146,353	300	146,653
Local Environment Protection Grant	3,245	-	-	3,245	-	-	-
2010 911 Wireless	11,663	-	-	11,663	-	-	-
Community Corrections	24,802	-	162,455	164,113	23,144	589	23,733
Work Release	4,924	-	1,980	1,595	5,309	-	5,309
Sanitary Landfill	107,156	-	-	2,884	104,272	-	104,272
911 Emergency Phone System	2,634	-	-	2,634	-	-	-
Capital Improvement	14,523	-	79,388	25,798	68,113	10,798	78,911
Sheriff Asset Forfeiture	13,694	-	701	3,970	10,425	-	10,425
Federal Equitable Sharing	118,640	-	85,750	83,899	120,491	46,165	166,656
2010 911 Wire Line	197,222	690	142,212	93,204	246,920	8,110	255,030
CDBG Grant	-	-	11,543	11,543	-	-	-
Sex Offender Fee	8,940	-	5,260	1,750	12,450	-	12,450
Inmate Phone System	52,831	-	46,445	53,763	45,513	1,337	46,850
Equipment Reserve	1,135,904	37,389	296,188	90,954	1,378,527	155	1,378,682
County Cemetery	112,964	-	11,595	3,353	121,206	-	121,206
DARE Program	3,716	-	5,500	3,000	6,216	-	6,216

Sumner County, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2014

	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Juvenile Justice	36,285	-	190,337	199,731	26,891	525	27,416
EMA/CERT	334	-	-	-	334	-	334
County Attorney - Asset Forfeiture	3,821	-	195	-	4,016	-	4,016
War Memorial	300	-	-	-	300	-	300
Local Emergency Planning	8	-	-	-	8	-	8
Neighborhood Revitalization	408	-	524,647	498,720	26,335	-	26,335
Special Emergency Response Team	5,290	-	14,645	8,847	11,088	-	11,088
Donations for Drug Dog	5,449	-	-	5,353	96	13	109
Register of Deeds Technology	62,412	-	35,030	9,205	88,237	-	88,237
Sales Tax Purpose-Health Care	856,132	-	1,420,385	1,703,335	573,182	-	573,182
Bio-Terrorism Grant	35,118	-	20,221	18,092	37,247	-	37,247
Pan Flu Grant	9,958	-	-	-	9,958	-	9,958
Cities Readiness Grant	17,032	-	7,926	14,334	10,624	-	10,624
Auto License Fee	94,237	-	206,012	270,971	29,278	-	29,278
Contingent At Risk	-	-	805,849	-	805,849	-	805,849
Bond and Interest Funds:							
Bond and Interest	12,531	-	385,268	376,541	21,258	-	21,258
Slate Valley Sewer	17,732	-	16,632	19,587	14,777	-	14,777
Capital Project Funds:							
Road Bond Series 2014-1	-	-	12,587,681	12,344,833	242,848	6,836,930	7,079,778
Temp Note 2014 Greenfield Add.	-	-	6,000	5,840	160	-	160
Temp Note 2014 Greenfield Paving	-	-	150,002	150,002	-	-	-
Business Funds:							
Self-Insured Medical Plan	-	-	1,310,527	1,219,139	91,388	-	91,388
Trust Funds:							
Prosecuting Attorney Trainee	49,057	-	7,818	6,550	50,325	-	50,325
Total	<u>\$ 8,717,880</u>	<u>\$ 41,079</u>	<u>\$ 36,075,777</u>	<u>\$ 35,204,138</u>	<u>\$ 9,630,598</u>	<u>\$ 7,444,033</u>	<u>\$ 17,074,631</u>

Sumner County, Kansas
Summary Statement of Receipts, Expenditures and Unencumbered Cash
Regulatory Basis
For the Year Ended December 31, 2014

Composition of Cash Balance:

Cash in checking account:

Impact Bank, Wellington, KS	Major checking	\$ 55,197
Impact Bank, Wellington, KS	Slate Valley	14,731
Impact Bank, Wellington, KS	Special Auto checking	113,165
Bank of Commerce, Wellington, KS	FEMA	342
Impact Bank, Wellington, KS	EFT account	137
Impact Bank, Wellington, KS	Peck Improvement	11,926
Panhandle Federal Credit Union, Wellington, KS	Credit Union for VISA	6
Bank of Commerce, Wellington, KS	District Court	41,144
Bank of Commerce, Wellington, KS	Law Library	43,191

Cash in savings account:

Impact Bank, Wellington, KS	12,001,863
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Cash in certificates of deposit

Security State Bank, Wellington, KS	1,400,000
Impact Bank, Wellington, KS	4,500,000
Valley State Bank, Belle Plaine, KS	3,400,000
Bank of Commerce, Wellington, KS	Law Library 19,561

Cash items

Cash on hand	14,308
Returned checks held for collection	6,891

Other cash

Funds held by Self-Insured Medical Plan administrator	91,388
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Investments

State of Kansas Municipal Investment Pool	17,267,420
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Unreconciled difference

(4,335)

Total Cash and investments

38,976,935

Agency Funds per Statement 3

(21,902,304)

Total Primary Government (Excluding Agency Funds)

\$ 17,074,631

Sumner County, Kansas
Notes to Financial Statement
December 31, 2014

1. Summary of Significant Accounting Policies

A. Municipal Financial Reporting Entity

Sumner County, Kansas (the “County”) is a municipal corporation governed by an elected three-member commission. This regulatory financial statement presents only the County with no related municipal entities.

B. Regulatory Basis Fund Types

General Fund--the chief operating fund of the County. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Fund—used to account for the proceeds of specific tax levies and other specific receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund—used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Project Fund—used to account for the debt proceeds and other financial resources to be used for the acquisition or construction of major capital facilities or equipment.

Business Fund—funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.)

Trust Fund—funds used to report assets held in trust for the benefit of the municipal financial reporting entity.

Agency Fund—funds used to report assets held by the municipal reporting entity in a purely custodial capacity.

C. Basis of Accounting

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America. The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

Sumner County, Kansas

Notes to Financial Statement

December 31, 2014

1. Summary of Significant Accounting Policies (continued)

D. Property taxes

In accordance with governing State statutes, property taxes levied during the current year are revenue sources to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and are levied and become a lien on the property on November 1 of each year. The County Treasurer is the tax collection agent for all taxing entities within the County. Property owners have the option of paying one-half or the full amount of the taxes levied on or before December 20 during the year levied with the balance to be paid on or before May 10 of the ensuing year. Consequently, for revenue recognition purposes, the taxes levied during the current year are not due and receivable until the ensuing year.

Recognized state shared taxes represent payments received during the current fiscal period. State statutes specify distribution dates for such shared taxes. For revenue recognition purposes, amounts collected and held by the State on behalf of the County at year-end are not due and receivable until the ensuing year.

Federal and State grant aid and unrestricted aid is reported as revenue in the fiscal year the entitlement is received.

E. Reimbursements

Reimbursed expenditures have been shown as a reduction of total expenditures in several funds for the purposes of budget comparisons, otherwise they are shown as revenue. Reimbursed expenditures as defined by K.S.A 79-2934 are reimbursements during the current year of expenditures also made during the current year. They are recorded as an expenditure in the reimbursing fund and a revenue in the reimbursed fund.

F. Budgetary Information

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There was one such budget amendment for 2014 which amended the budget for four funds.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Sumner County, Kansas
Notes to Financial Statement
December 31, 2014

1. Summary of Significant Accounting Policies (continued)

F. Budgetary Information (continued)

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitments, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and certain special purpose funds. Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

2. Stewardship, Compliance and Accountability

A. Compliance With Finance-Related Legal and Contractual Provisions

- Expenditures in Excess of Budgeted Amount
 - K.S.A 79-2935 provides that expenditures, including encumbrances of any lawfully budgeted fund should not exceed the adopted budget of expenditures. During 2014, expenditures exceeded budget in the Inmate Phone System by \$33,763 and in the Prosecuting Attorney Trainee Fund by \$550.
- Bonding of Public Works Contract
 - K.S.A. 60-1111 requires bonding of public works contracts (construction of public improvements, constructing or repairing a public building) in excess of \$100,000. There were two contracts which were not bonded, a paving project of \$153,020, and another project of \$149,674.
- Claims Payment Procedures
 - K.S.A. 12-105b and 10-810 provide for internal auditing of claims and approval by the governing body. There were a small number of claims for pass-through grantees and for electronic postage expenditures that were not processed using the normal claims payment procedures and were not approved by the governing body.
- Transfer of Year End Fund balance in Special Auto
 - KSA 8-145 requires that the year-end fund balance in the Special Auto fund be transferred to the General fund prior to June 1 of the following calendar year. Part of the 2013 balance and the 2014 ending balance have not yet been transferred.

Sumner County, Kansas
Notes to Financial Statement
December 31, 2014

3. Deposits and Investments

As of December 31, 2013, the County had the following investments and maturities:

		<u>Investment Maturities (in years)</u>		
<u>Security Description</u>	<u>Fair Value</u>	<u>Less than 1</u>		<u>Rating U.S.</u>
Kansas Municipal Investment Pool	\$17,267,420	\$17,267,420		S&P AAAs/S1+

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no investment policy that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; US government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices. The rating of the County's investments is noted above.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The County's investments as of December 31, 2014 in the amount of \$17,267,420 are all invested in the Kansas Municipal Investment Pool.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. The County did not designate any peak periods in 2014. All deposits were legally secured at December 31, 2014.

At December 31, 2014, the County's carrying amount of deposits was \$21,599,013 and the bank balance was \$22,327,208. The bank balance was held by five banks, resulting in a concentration of credit risk. Of the bank balance, \$1,250,348 was covered by federal depository insurance and \$25,828,912 was collateralized with securities held by the pledging financial institutions' agents in the County's name.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

At December 31, 2014 the County had invested \$17,267,420 in the State's municipal investment pool. The municipal investment pool is under the oversight of the Pooled Money Investment Board. The board is comprised of the State Treasurer and four additional members appointed by the State Governor. The board reports annually to the Kansas legislature. State pooled monies may be invested in direct obligations of, or obligations that are insured as to principal and interest, by the U.S. government or any agency thereof, with maturities up to four years. No more than ten percent of those funds may be invested in mortgage-backed securities. In addition, the State pool may invest in repurchase agreements with Kansas banks or with primary government securities dealers.

Sumner County, Kansas
Notes to Financial Statement
December 31, 2014

4. Long-term debt

Changes in long-term liabilities for the County for the year ended December 31, 2014 were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Issue Date</u>	<u>Original Amount</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
<u>General Obligation Bonds</u>									
2014 Series 1 - Clearwater, Oliver, Anson Roads	2%-4%	6/1/2014	11,640,000	10/1/2028	-	11,640,000	-	11,640,000	-
<u>Temporary Notes</u>									
General Obligation Temporary Notes Series 2014	0.50%	9/2/2014	156,000	9/1/2015	-	156,000	-	156,000	-
<u>KDHE - Slate Valley Sewer</u>									
State of Kansas Water Pollution Control Revolving Loan Fund	2.71%	4/27/2004	216,300	3/1/2026	138,586	-	9,453	129,133	3,351
								Service fee	341
<u>KS Department of Transportation - Belle Plaine Road</u>									
	3.80%	2/28/2006	3,229,890	8/1/2017	1,218,021	-	330,256	887,765	43,240
								Service fee	3,045
<u>Capital Leases</u>									
4 Caterpillar Motor Graders	3.00%	6/22/2011	496,491	6/22/2016	484,068	-	6,493	477,575	14,522
24 Copiers - Delage Landen	3.90%	3/14/2012	218,999	6/14/2017	147,556	-	37,681	109,875	4,669
1 Copier - Delage Landen	Unavailable	5/17/2012	5,100	5/17/2017	3,836	-	993	2,843	132
					635,460	-	45,167	590,293	19,323
Total Reporting Entity					1,992,067	11,796,000	384,876	13,403,191	65,914

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020-2024</u>	<u>2025-2028</u>	<u>Total</u>
<u>Principal</u>								
GO Bond 2014 Series 1	490,000	665,000	695,000	725,000	755,000	4,245,000	4,065,000	11,640,000
GO Temporary Notes	156,000	-	-	-	-	-	-	156,000
KDHE - Slate Valley Sewer	9,711	9,976	10,248	10,527	10,815	58,663	19,195	129,133
KS DOT - Belle Plaine Road	342,806	355,832	189,127	-	-	-	-	887,765
Capital Leases	50,378	516,273	23,641	-	-	-	-	590,293
Total Principal	1,048,894	1,547,081	918,016	735,527	765,815	4,303,663	4,084,195	13,403,191
<u>Interest & Service Fees</u>								
GO Bond 2014 Series 1	519,133	379,550	366,250	352,350	330,600	1,286,600	414,800	3,649,283
GO Temporary Notes	778	-	-	-	-	-	-	778
KDHE - Slate Valley Sewer	3,434	3,169	2,897	2,617	2,330	7,061	522	22,032
KS DOT - Belle Plaine Road	33,735	20,708	7,187	-	-	-	-	61,630
Capital Leases	17,857	15,961	261	-	-	-	-	34,079
Total Interest	574,937	419,389	376,595	354,967	332,930	1,293,661	415,322	3,767,802
Total Principal and Interest	1,623,831	1,966,470	1,294,610	1,090,495	1,098,745	5,597,324	4,499,517	17,170,992

Sumner County, Kansas
Notes to Financial Statement
December 31, 2014

4. Long-term debt (continued)

Debt Defeasance

On March 28, 2011, the County adopted Resolution No. 2011-13 for defeasance of the 2004 Sales Tax Revenue Bonds. On April 1, 2011, the County placed \$8,502,701 in escrow with UMB Trust Department for the defeasance with the funds to be used for regularly scheduled payments on the 2004 issue until called 10/1/2014.

5. Commitments

A. Financing Commitment

The County has entered into a loan agreement with the Kansas Department of Health and Environment in the amount of \$216,300 to provide financing for the Slate Valley Sewer District improvement project. Annual payments of \$13,145 are required to repay the loan that started in 2006 and extends through 2025. An inter-local agreement dated June 21, 2004 between the County, the City of Wellington, Kansas and the Slate Valley Estates Sewer District provides for the required annual payments to be collected from the residents of Slate Valley by the City and distributed to the County for the repayment of the loan.

B. Nursing Home Lease

The County had a lease agreement with Wellington Leasehold LLC, dba Deseret Nursing and Rehabilitation providing for leasing of the nursing home facility owned by Sumner County for an annual rental of \$1.00 per year. The term of the agreement is for thirty (30) years beginning on January 1, 2010 during which time the lessee has agreed to make approximately \$2,000,000 of improvements to the facility. The lessee is responsible for all maintenance, insurance, property taxes, utilities and damages with respect to the facility. This lease was reassigned to Medicalodges of Kansas on December 13, 2014.

6. Capital project funds

The Special Improvements Fund is used to account for small project costs not directly attributable to another fund. Major capital projects are accounted for within their own fund. Since these funds are not required to be budgeted, expenditures are limited on a project-by-project basis to an amount authorized by resolution. During 2014, the following projects were completed or underway:

<u>Project</u>	<u>Project Authorization</u>	<u>2014 Expenditures</u>	<u>Dec. 31, 2014 Status</u>
2014 Road Project	12,500,000	12,344,833	Pending
Greenfield Addition Improvements	168,000	155,842	Pending

7. Claims and Judgments

The County participates in federal, state and county programs that are fully or partially funded by grants received from other governmental units. Expenditures financed by grants are subject to audit by the appropriate grantor government. If expenditures are disallowed due to noncompliance with grant program regulations, the City may be required to reimburse the grantor government. As of the date of this report, the expenditures have not been audited, but the City believes that disallowed expenditures, if any, based on subsequent audits will not have a material effect on any of the individual governmental funds or the overall financial position of the City.

Sumner County, Kansas

Notes to Financial Statement

December 31, 2014

7. Claims and Judgments (continued)

The County is exposed to various risks of loss related to property loss; torts; theft of, damage to, and destruction of assets; errors and omissions; employee injuries and natural disasters. The County has purchased commercial insurance for these potential risks. There have been no significant reductions in insurance coverage from 2013 to 2014 and there were no settlements that exceeded insurance coverage in the past three years.

During the ordinary course of its operations, the County is a party to various claims, self-insurance claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material financial impact on the County.

8. Interfund transfers and other interfund activity

The following is a schedule of interfund operating transfers made in 2014:

<u>From:</u>	<u>To:</u>	<u>Regulatory Authority</u>	<u>Amount:</u>
General	Equipment Reserve	K.S.A. 19-119	\$ 230,390
Election	Equipment Reserve	K.S.A. 19-119	25,000
911 Wireless	Equipment Reserve	K.S.A. 19-119	11,664
911 Emergency	Equipment Reserve	K.S.A. 19-119	2,634
Health	Equipment Reserve	K.S.A. 19-119	13,500
Noxious Weed	Equipment Reserve	K.S.A. 19-119	8,000
Equipment Reserve	Capital Improvement	K.S.A. 19-119	64,265
Special Auto	General	K.S.A. 8-145	60,026
			<u>\$ 415,479</u>

9. Other Long-Term Obligations from Operations

A. Post-Employment Health Care Benefits

As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. Each retiree pays the full amount of the applicable premium. The indirect subsidy due to the retiree's higher age has not been computed, nor has any liability been recognized under GASB Statement No. 45. Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage.

B. Compensated absences

Vacation leave is earned beginning with the first pay period for full-time employees. Vacation accrues at a rate of 3.75-6.5 hours per pay period depending upon length of service. Vacation may be accumulated year to year up to a maximum of 18-27 days depending upon length of service. No employee may choose to receive pay instead of vacation. Any employee who retires, resigns, discharged for unsatisfactory performance or is laid off will receive pay for the unused vacation earned. Sick pay for full-time employees accumulates at a rate of 3.75 hours per paycheck and accumulates to 400 hours; however, accumulated sick pay is forfeited upon termination.

Sumner County, Kansas
Notes to Financial Statement
December 31, 2014

10. Defined Benefit Pension Plan

Plan Description

The County participates in the Kansas Public Employees Retirement System (KPERS) and the Kansas Police and Firemen's Retirement System (KP&F). Both are cost-sharing multiple-employer defined benefit pension plans as provided by K.S.A. 74-4901, *et seq.* KPERS and KP&F provide retirement benefits, life insurance, disability income benefits and death benefits. Kansas law establishes and amends benefit provisions. KPERS and KP&F issue a publicly available financial report that includes financial statements and required supplementary information. Those reports may be obtained by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603), or by calling 888-275-5737.

Funding Policy

State statutes K.S.A. 74-4919 and 79-49210 establish the KPERS member-employee contribution rates. Effective July 1, 2009 KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate at 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. K.S.A. 74-4975 establishes KP&F member-employee contribution rate at 7% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. Kansas law provides that the employer contribution rates be determined annually based on the results of an annual actuarial valuation. KPERS and KP&F are funded on an actuarial reserve basis. Kansas law sets a limitation on annual increases in the employer contribution rates. The total KPERS & KP&F contributions paid for 2014 and 2013 were \$781,850 and \$647,449, respectively.

11. Self-Insured Medical Plan

In July 2014, the County began a self-insurance medical plan by contracting with a third party administrator. The County purchases commercial stop-loss insurance for claims in excess of specified amounts and pays all claims below these amounts from its self-insurance fund. Payments are made from the Employee Benefit Fund and county employees to the third party administrator, who pays fixed costs and claims. The County has included the transactions paid through, and the cash held by, the third party administrator in this financial statement.

12. Contingencies

Grant Program Involvement

The County participates in various federal or state grant programs from year to year on an intermittent basis. The programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Sumner County, Kansas
Notes to Financial Statement
December 31, 2014

12. Contingencies (continued)

Property Tax Appeal Pending

The largest property taxpayer in the county has appealed their 2012, 2013, 2014 and 2015 property values. All four of these appeals are pending or under appeal in the appropriate courts. A preliminary decision in the 2012 and 2013 actions has been made, with a finding that \$380,299 of property taxes was overpaid for 2012 and \$4,206,505 overpaid for 2013. Of those amounts, approximately \$111,876 in 2012 tax and \$1,202,435 in 2013 tax is attributable to county funds, with the rest allocable to other taxing units. This preliminary decision has been appealed by both parties. Should the County be required to refund a portion of the property taxes already paid and distributed, the refunded amounts will be withheld from the next tax distribution due to the applicable taxing subdivisions, including County tax funds.

While management believes at this time it is not possible to reasonably estimate the amount of refunds that may be due under these actions, management has created a "Contingent At Risk Reserve Fund" to temporarily reserve amounts that could be at risk for future refunds to this taxpayer. This reserve fund was created in 2014 and \$808,849 of county 2012 and 2013 ad valorem tax receipts were temporarily moved to this reserve from the other county funds. In June 2015, an additional \$410,510 of the 2014 ad valorem taxes were moved to this reserve, with the intent to also reserve a portion of the 2015 ad valorem taxes. This reservation of tax receipts will be moved back to the originating fund when this issue is resolved.

13. Subsequent Events

Capital Project

In March of 2015, the County awarded the Oliver Road bridge contract to King Construction Co for \$1,498,066.

Cash Flow Deficiency in Self-Insurance Medical Plan

In March 2015, and again in June, 2015, the County transferred supplemental funds to its self-insured medical plan to provide cash flow to pay claims and expenses of the plan. A total of \$347,449 was transferred to the plan with the expectation that a significant portion of these funds will be reimbursed by the stop loss insurance policy of the plan.

Subsequent events have been evaluated through July 24, 2015 for possible disclosure in the financial statements. This is also the date the financial statements were available to be issued.

**REGULATORY – REQUIRED
SUPPLEMENTARY INFORMATION**

Sumner County, Kansas
Summary of Expenditures--Actual and Budget
Regulatory Basis
(Budgeted Funds Only)
For the Year Ended December 31, 2014

Schedule 1

<u>Funds</u>	<u>Certified Budget</u>	<u>Adjustment for Qualifying Budget Credits</u>	<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance- Favorable/ (Unfavorable)</u>
Governmental Type Funds:					
General	\$ 7,604,806		\$ 7,604,806	\$ 7,389,031	\$ 215,775
Special Purpose Funds:					
Road and Bridge	5,942,444		5,942,444	3,799,082	2,143,362
Special Bridge	40,000		40,000	36,874	3,126
Special Road & Bridge	164		164	-	164
Agric Complex Bond & Int	30,606		30,606	-	30,606
4-H Club	3,000		3,000	3,000	-
Fair Association Building	3,500		3,500	3,500	-
County Fair	4,500	-	4,500	4,500	-
Health Fund	941,092		941,092	940,198	894
Soil Conservation	25,000		25,000	25,000	-
Election Fund	225,338		225,338	190,940	34,398
Noxious Weeds	199,057		199,057	159,407	39,650
Ambulance	655,618		655,618	641,039	14,579
Employee Benefits	3,515,693		3,515,693	3,243,423	272,270
County Extension Council	164,812	-	164,812	164,812	-
Mental Health	415,000		415,000	415,000	-
Community College Tuition	24		24	24	-
Appraiser's Cost	387,496		387,496	376,108	11,388
Futures Unlimited	178,000		178,000	178,000	-
Service Program for Elderly	127,652		127,652	127,652	-
Tort Liability	64,989		64,989	-	64,989
Futures Unlimited Building	25,000		25,000	25,000	-
Concealed Carry Fees	6,000		6,000	-	6,000
Special Parks and Recreation	3,969		3,969	-	3,969
Special Alcohol Program	88,000		88,000	73,100	14,900
2010 911 Wireless	11,663		11,663	11,663	-
Community Corrections	170,000		170,000	164,113	5,887
Work Release	40,000		40,000	1,595	38,405
911 Emergency Phone System	2,634		2,634	2,634	-
Capital Improvement	75,000		75,000	25,798	49,202
2010 911 Wire Line	147,000		147,000	93,204	53,796
Sex Offender Fee	4,000		4,000	1,750	2,250
Inmate Phone System	20,000		20,000	53,763	(33,763)
County Cemetery	25,000		25,000	3,353	21,647
Juvenile Justice	223,720		223,720	199,731	23,989
Sales Tax Revenue-Health Care	1,703,335		1,703,335	1,703,335	-
Bio-Terrorism	21,486	-	21,486	18,092	3,394
Cities Readiness Grant	14,660		14,660	14,334	326
Bond and Interest Funds:					
Bond and Interest	389,069		389,069	376,541	12,528
Slate Valley Sewer	21,717		21,717	19,587	2,130
Business Funds					
Self-Insured Medical Plan	-	1,310,527	1,310,527	1,219,139	91,388
Trust Funds:					
Prosecuting Attorney Trainee	6,000	-	6,000	6,550	(550)
Total	\$ 23,527,044	\$ 1,310,527	\$ 24,837,571	\$ 21,710,872	\$ 3,126,699

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2014*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 <u>Actual</u>	2014		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
Receipts				
Ad valorem tax	\$ 1,197,038	\$ 2,001,875	\$ 1,993,171	\$ 8,704
Contingent at-risk reserve	-	(153,780)	-	(153,780)
Back tax collections	8,050	175,667	32,246	143,421
Motor vehicle tax	591,269	278,986	134,873	144,113
Interest on delinquent taxes	201,959	225,917	169,000	56,917
Recreational vehicle tax	8,132	4,141	2,020	2,121
Commercial vehicle tax	-	3,016	-	3,016
Truck tax	27,340	31,729	9,030	22,699
Neighborhood Revitalization	(317,648)	(154,953)	(180,000)	25,047
Motor vehicle excise tax	133	80	-	80
Total taxes	<u>\$ 1,716,273</u>	<u>\$ 2,412,678</u>	<u>\$ 2,160,340</u>	<u>\$ 252,338</u>
Mineral tax	\$ 24,610	\$ 55,122	\$ 20,000	\$ 35,122
Local alcoholic liquor tax	-	-	152	(152)
Total intergovernmental	<u>\$ 24,610</u>	<u>\$ 55,122</u>	<u>\$ 20,152</u>	<u>\$ 34,970</u>
Planning fees	\$ 20,256	\$ 23,302	\$ 19,000	\$ 4,302
NRP fees	-	5,800	-	5,800
NRP prior year fees and interest	116,072	-	-	-
Register of Deeds fees	55,246	55,139	52,000	3,139
Sheriff fees	28	28	20	8
County attorney diversion fees	14,106	13,775	-	13,775
County attorney copy fees	-	1,223	-	1,223
Register of Deeds copy fees	8,544	17,266	-	17,266
Heritage Trust Fund fees	(1,976)	(7,614)	(6,700)	(914)
Mortgage registration fees	1,328,602	213,259	137,000	76,259
Cereal malt beverage licenses	100	150	250	(100)
Fish and game permits	87	68	75	(7)
Filing fees - Clerk	505	886	500	386
Court fees	3,637	6,389	3,200	3,189
Moving permits	8	21	-	21
Treasurer's fees	28,859	11,445	1,085	10,360
Fireworks permits	6,000	5,500	5,000	500
Sheriff - inmate housing	958,768	1,092,679	1,100,000	(7,321)
911 fees	-	229	-	229
Total licenses, fees and permits	<u>\$ 2,538,842</u>	<u>\$ 1,439,545</u>	<u>\$ 1,311,430</u>	<u>\$ 128,115</u>
Interest on idle funds	<u>\$ 11,113</u>	<u>\$ 16,198</u>	<u>\$ 7,000</u>	<u>\$ 9,198</u>
Casino revenue	\$ 1,940,071	\$ 1,767,440	\$ 2,049,635	\$ (282,195)
Sheriff commissary commission	-	27,934	-	27,934
Juvenile supervision	2,106	989	900	89
Rental income	56,476	50,182	57,000	(6,818)
Farm & pasture rent	10,851	16,372	-	16,372
Oil & gas royalty	-	1,417	-	1,417
Sale of property	14	5	-	5
Other income	(73)	26,172	324	25,848
Operating transfer from Auto License Fees fund	-	60,026	25,000	35,026
Operating transfer from Equipment Reserve	7,700	-	-	-
Total other	<u>\$ 2,017,145</u>	<u>\$ 1,950,537</u>	<u>\$ 2,132,859</u>	<u>\$ (182,322)</u>
Total receipts	<u>\$ 6,307,983</u>	<u>\$ 5,874,080</u>	<u>\$ 5,631,781</u>	<u>\$ 242,299</u>

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2014*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	(Unfavorable)
<u>Expenditures</u>				
County Commission:				
Personal services	\$ 75,628	\$ 75,027	\$ 75,027	\$ -
Commodities	468	309	500	191
Contractual service	545	1,128	2,750	1,622
Capital outlay	-	-	500	500
Total County Commission	<u>\$ 76,641</u>	<u>\$ 76,464</u>	<u>\$ 78,777</u>	<u>\$ 2,313</u>
County Clerk:				
Personal services	\$ 106,047	\$ 115,911	\$ 117,200	\$ 1,289
Commodities	5,727	7,788	6,520	(1,268)
Contractual service	3,874	3,490	4,500	1,010
Capital outlay	-	-	-	-
Transfer to Equipment Reserve	1,000	1,000	1,000	-
Reimbursements	(50)	(30)	-	30
Total County Clerk	<u>\$ 116,598</u>	<u>\$ 128,159</u>	<u>\$ 129,220</u>	<u>\$ 1,061</u>
County Treasurer:				
Personal services	\$ 298,245	\$ 308,999	\$ 313,444	\$ 4,445
Commodities	6,555	5,092	7,900	2,808
Contractual service	4,792	4,827	17,150	12,323
Capital outlay	-	-	-	-
Reimbursements	(124,837)	(192,046)	(132,000)	60,046
Total County Treasurer	<u>\$ 184,755</u>	<u>\$ 126,872</u>	<u>\$ 206,494</u>	<u>\$ 79,622</u>
County Attorney:				
Personal services	\$ 243,765	\$ 253,688	\$ 272,499	\$ 18,811
Commodities	5,277	7,041	7,229	188
Contractual service	27,229	40,642	44,121	3,479
Capital outlay	-	-	-	-
Reimbursements	-	-	(200)	(200)
Total County Attorney	<u>\$ 276,271</u>	<u>\$ 301,371</u>	<u>\$ 323,649</u>	<u>\$ 22,278</u>
Register of Deeds:				
Personal services	\$ 80,966	\$ 91,235	\$ 95,001	\$ 3,766
Commodities	9,934	10,798	14,050	3,252
Contractual service	2,223	2,131	3,940	1,809
Capital outlay	-	12,168	13,200	1,032
Reimbursements	-	-	(4,000)	(4,000)
Total Register of Deeds	<u>\$ 93,123</u>	<u>\$ 116,332</u>	<u>\$ 122,191</u>	<u>\$ 5,859</u>

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2014*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
Expenditures (continued)				
Sheriff:				
Personal services - Sheriff/Jail	\$ 1,855,793	\$ 2,134,000	\$ 2,198,897	\$ 64,897
Commodities	358,540	405,815	424,600	18,785
Contractual service	58,260	88,310	75,800	(12,510)
Capital outlay	248,456	378,355	292,000	(86,355)
Transfer to Equipment Reserve	-	114,890	-	(114,890)
Other jail expenses	407,780	490,887	507,000	16,113
Reimbursements	(47,363)	(31,109)	-	31,109
Juvenile housing	66,340	76,124	60,000	(16,124)
Total Sheriff	<u>\$ 2,947,806</u>	<u>\$ 3,657,272</u>	<u>\$ 3,558,297</u>	<u>\$ (98,975)</u>
Unified Court:				
Commodities	\$ 25,789	\$ 100,575	\$ 26,500	\$ (74,075)
Contractual service	367,689	345,920	443,882	97,962
Capital outlay	12,145	10,641	5,000	(5,641)
Reimbursements	(68,097)	(81,020)	(50,000)	31,020
Total Unified Court	<u>\$ 337,526</u>	<u>\$ 376,116</u>	<u>\$ 425,382</u>	<u>\$ 49,266</u>
Courthouse - General:				
Commodities	\$ 4,414	\$ 8,650	\$ 9,000	\$ 350
Contractual service	622,993	743,563	638,200	(105,363)
Capital outlay	9,203	1,692	20,000	18,308
Postage	43,748	44,276	90,000	45,724
Insurance reimbursement	(152,573)	(167,138)	(157,000)	10,138
Total Courthouse - General	<u>\$ 527,785</u>	<u>\$ 631,043</u>	<u>\$ 600,200</u>	<u>\$ (30,843)</u>
County Counselor:				
Personal services	\$ 135,302	\$ 136,760	\$ 136,764	\$ 4
Commodities	-	-	-	-
Contractual service	1,423	2,154	1,900	(254)
Capital outlay	-	-	-	-
Total County Counselor	<u>\$ 136,725</u>	<u>\$ 138,914</u>	<u>\$ 138,664</u>	<u>\$ (250)</u>
Planning:				
Personal services	\$ 119,427	\$ 116,736	\$ 113,740	\$ (2,996)
Commodities	8,401	6,641	8,300	1,659
Contractual service	16,335	18,241	21,200	2,959
Capital outlay	-	-	-	-
Transfer to Equipment Reserve	7,000	7,000	7,000	-
Reimbursements	(300)	(5,575)	-	5,575
Total Register of Deeds	<u>\$ 150,863</u>	<u>\$ 143,043</u>	<u>\$ 150,240</u>	<u>\$ 7,197</u>

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2014**(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)*

Expenditures (continued)	2013 <u>Actual</u>	2014		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
Juvenile Court Program:				
Contractual service	\$ 9,042	\$ -	\$ 9,643	\$ 9,643
Total Juvenile Court Program	<u>\$ 9,042</u>	<u>\$ -</u>	<u>\$ 9,643</u>	<u>\$ 9,643</u>
Emergency Preparedness:				
Personal services	\$ 53,071	\$ 84,344	\$ 83,589	\$ (755)
Commodities	3,704	3,789	6,750	2,961
Contractual service	19,495	24,496	25,250	754
Capital outlay	-	-	-	-
Transfer to Equipment Reserve	5,850	11,500	10,000	(1,500)
Reimbursements	-	(60)	(26,000)	(25,940)
Total Emergency Preparedness	<u>\$ 82,120</u>	<u>\$ 124,069</u>	<u>\$ 99,589</u>	<u>\$ (24,480)</u>
Raymond Frye Complex:				
Contractual service	\$ 24,075	\$ 21,777	\$ 31,000	\$ 9,223
Capital outlay	2,540	8,885	12,000	3,115
Reimbursements	-	(80)	-	80
Total Raymond Frye Complex	<u>\$ 26,615</u>	<u>\$ 30,582</u>	<u>\$ 43,000</u>	<u>\$ 12,418</u>
Information Services:				
Personal services	\$ 75,662	\$ 80,925	\$ 83,231	\$ 2,306
Commodities	820	1,348	1,750	402
Contractual service	228,566	218,095	222,500	4,405
Capital outlay	-	19,989	146,500	126,511
Transfer to Equipment Reserve	19,000	96,000	16,000	(80,000)
Reimbursements	-	(2,150)	-	2,150
Total Information Services	<u>\$ 324,048</u>	<u>\$ 414,207</u>	<u>\$ 469,981</u>	<u>\$ 55,774</u>
Maintenance:				
Personal services	\$ 162,686	\$ 157,564	\$ 165,757	\$ 8,193
Commodities	13,663	5,012	12,500	7,488
Contractual service	5,000	453	5,000	4,547
Capital outlay	1,964	-	4,000	4,000
Total Maintenance	<u>\$ 183,313</u>	<u>\$ 163,029</u>	<u>\$ 187,257</u>	<u>\$ 24,228</u>
Economic Development:				
Utilities	\$ 2,877	\$ 2,831	\$ 4,000	\$ 1,169
Rent	7,488	7,488	7,488	-
Appropriation	88,200	107,610	107,610	-
Total Economic Development	<u>\$ 98,565</u>	<u>\$ 117,929</u>	<u>\$ 119,098</u>	<u>\$ 1,169</u>

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2014**(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)*

Expenditures (continued)	2013 <u>Actual</u>	2014		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
Coroner:				
Contractual service	\$ 69,428	\$ 64,796	\$ 58,000	\$ (6,796)
Reimbursements	(35,055)	(50,253)	(28,000)	22,253
Total Coroner	<u>\$ 34,373</u>	<u>\$ 14,543</u>	<u>\$ 30,000</u>	<u>\$ 15,457</u>
Geographical Information:				
Personal services	\$ 33,192	\$ 33,550	\$ 34,917	\$ 1,367
Commodities	-	280	1,600	1,320
Contractual service	17,005	21,595	24,300	2,705
Capital outlay	-	-	-	-
Transfer to Equip Reserve	13,120	-	-	-
Reimbursements	(1,671)	(3,144)	-	3,144
Total Emergency Preparedness	<u>\$ 61,646</u>	<u>\$ 52,281</u>	<u>\$ 60,817</u>	<u>\$ 8,536</u>
CASA	<u>\$ 21,000</u>	<u>\$ 21,500</u>	<u>\$ 21,500</u>	<u>\$ -</u>
911 System:				
Personal services	\$ 602,324	\$ 610,096	\$ 681,307	\$ 71,211
Commodities	6,770	7,179	10,850	3,671
Contractual service	9,881	12,008	15,600	3,592
Capital outlay	-	-	-	-
Reimbursements	-	-	-	-
Total 911 System	<u>\$ 618,975</u>	<u>\$ 629,283</u>	<u>\$ 707,757</u>	<u>\$ 78,474</u>
Tax Sale:				
Commodities	\$ -	\$ -	\$ -	\$ -
Contractual service	25,882	24,686	4,900	(19,786)
Reimbursements	-	-	-	-
Total Tax Sale	<u>\$ 25,882</u>	<u>\$ 24,686</u>	<u>\$ 4,900</u>	<u>\$ (19,786)</u>
Jail Maintenance:				
Personal services	\$ -	\$ -	\$ 2,000	\$ 2,000
Commodities	8,242	6,902	13,500	6,598
Contractual service	24,980	27,688	28,000	312
Capital outlay	8,407	10,654	5,500	(5,154)
Total Jail Maintenance	<u>\$ 41,629</u>	<u>\$ 45,244</u>	<u>\$ 49,000</u>	<u>\$ 3,756</u>

Sumner County, Kansas**General Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2014**(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)*

<u>Expenditures (continued)</u>	2013 <u>Actual</u>	2014		Variance Favorable (Unfavorable)
		<u>Actual</u>	<u>Budget</u>	
Other:				
Other	\$ 200	\$ 148	\$ -	\$ (148)
Mortgage Registration State Heritage Fund	48,408	-	-	-
Public Transportation	17,500	17,500	17,500	-
Juvenile Emergency Placement	2,000	-	2,000	2,000
Miscellaneous	69,217	26,388	32,650	6,262
Reimbursements	-	(607)	-	607
Appropriation to other County fund	9,424	-	-	-
Cemetery	10,717	12,663	17,000	4,337
Total Other	<u>\$ 157,466</u>	<u>\$ 56,092</u>	<u>\$ 69,150</u>	<u>\$ 13,058</u>
 Total Expenditures	 \$ 6,532,767	 \$ 7,389,031	 <u>\$ 7,604,806</u>	 <u>\$ 215,775</u>
 Receipts Over (Under) Expenditures	 \$ (224,784)	 \$ (1,514,951)		
 Unencumbered Cash, Beginning	 3,643,594	 3,419,727		
 Prior Year Cancelled Encumbrances	 917	 -		
 Equity Fund Transfer	 <u>-</u>	 <u>-</u>		
 Unencumbered Cash, Ending	 <u>\$ 3,419,727</u>	 <u>\$ 1,904,776</u>		

Sumner County, Kansas
Special Purpose Fund
Road and Bridge
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 3,034,665	\$ 4,444,824	\$ 4,426,654	\$ 18,170
Less Contingent at-risk reserve	-	(347,996)	-	(347,996)
Delinquent tax	4,531	118,913	49,998	68,915
Motor vehicle tax	273,453	409,531	341,819	67,712
Recreational vehicle tax	3,716	7,125	5,119	2,006
Commercial vehicle tax	-	7,644	-	7,644
16/20M truck tax	14,261	14,124	22,885	(8,761)
Intergovernmental:				
County Highway Fund	798,716	829,122	836,156	(7,034)
State grant	-	310,600	-	310,600
Other Road and Bridge collections	30,212	39,413	-	39,413
Total receipts	<u>\$ 4,159,554</u>	<u>\$ 5,833,300</u>	<u>\$ 5,682,631</u>	<u>\$ 150,669</u>
<u>Expenditures</u>				
Public Works:				
Personal services	\$ 1,506,951	\$ 1,509,859	\$ 1,745,862	\$ 236,003
Commodities	1,632,643	1,593,812	1,709,836	116,024
Contractual	88,848	100,945	82,750	(18,195)
Capital Outlay	40,007	-	592,477	592,477
Reimbursements	(90,621)	(46,960)	-	46,960
Projects	819,291	371,640	1,541,733	1,170,093
Insurance	130,786	139,000	139,000	-
Employee benefits	139,000	130,786	130,786	-
Reimbursement to Bond and Interest	3,111	-	-	-
Total expenditures	<u>\$ 4,270,016</u>	<u>\$ 3,799,082</u>	<u>\$ 5,942,444</u>	<u>\$ 2,143,362</u>
Receipts Over (Under) Expenditures	\$ (110,462)	\$ 2,034,218		
Unencumbered Cash, Beginning	542,737	432,275		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 432,275</u>	<u>\$ 2,466,493</u>		

Sumner County, Kansas
Special Purpose Fund
Special Bridge
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 34,523	\$ 34,747	\$ 34,707	\$ 40
Less Contingent at-risk reserve	-	(3,028)	-	(3,028)
Delinquent tax	70	1,689	710	979
Motor vehicle tax	4,439	4,997	3,885	1,112
Recreational vehicle tax	61	85	58	27
Commercial vehicle tax	-	87	-	87
16/20M truck tax	211	236	260	(24)
Total receipts	<u>39,304</u>	<u>38,813</u>	<u>39,620</u>	<u>(807)</u>
<u>Expenditures</u>				
Public Works:				
Commodities	\$ 37,966	\$ 36,874	\$ 40,000	\$ 3,126
Receipts Over (Under) Expenditures	\$ 1,338	\$ 1,939		
Unencumbered Cash, Beginning	1,166	2,504		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 2,504</u>	<u>\$ 4,443</u>		

Exempt from budget law per K.S.A. 68-141g and K.S.A. 68-1135, but was included in 2014 budget.

Sumner County, Kansas
Special Purpose Fund
Special Road and Bridge
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		
	2013			Variance
	<u>Actual</u>	<u>Actual</u>	Budget	Favorable (Unfavorable)
<u>Receipts</u>				
Taxes	\$ 38	\$ 5	\$ -	\$ 5
<u>Expenditures</u>				
Public Works:				
Road and Bridge expenditures	\$ -	\$ -	\$ 164	\$ 164
Total expenditures	\$ -	\$ -	\$ 164	\$ 164
Receipts Over (Under) Expenditures	\$ 38	\$ 5		
Unencumbered Cash, Beginning	298	336		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 336	\$ 341		

Sumner County, Kansas
Special Purpose Fund
Agricultural Complex Bond & Interest
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Other revenue:				
Rent	\$ 30,606	\$ 12,960	\$ 30,606	\$ (17,646)
<u>Expenditures</u>				
Contractual	\$ -	\$ -	\$ 30,606	\$ 30,606
Operating transfers out	-	-	-	-
Total expenditures	\$ -	\$ -	\$ 30,606	\$ 30,606
Receipts Over (Under) Expenditures	\$ 30,606	\$ 12,960		
Unencumbered Cash, Beginning	4,412	35,018		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 35,018	\$ 47,978		

Exempt from budget law per K.S.A. 68-141g and K.S.A. 68-1135, but was included in 2014 budget.

Sumner County, Kansas**Special Purpose Fund****4-H Club****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2014*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 2,794	\$ 2,636	\$ 2,657	\$ (21)
Less Contingent at-risk reserve	-	(235)	-	(235)
Delinquent tax	4	115	-	115
Motor vehicle tax	220	362	317	45
Recreational vehicle tax	3	6	5	1
Commercial vehicle tax	-	7	-	7
16/20M truck tax	17	10	21	(11)
Appropriation from general fund	67	-	-	-
Total receipts	<u>\$ 3,105</u>	<u>\$ 2,901</u>	<u>\$ 3,000</u>	<u>\$ (99)</u>
<u>Expenditures</u>				
Culture and Recreation:				
Appropriation	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 105	\$ (99)		
Unencumbered Cash, Beginning	-	105		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 105</u>	<u>\$ 6</u>		

Sumner County, Kansas
Special Purpose Fund
Fair Association Building
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 2,993	\$ 2,636	\$ 2,613	\$ 23
Less Contingent at-risk reserve	-	(240)	-	(240)
Delinquent tax	6	141	-	141
Motor vehicle tax	355	423	337	86
Recreational vehicle tax	5	7	5	2
Commercial vehicle tax	-	8	-	8
16/20M truck tax	19	18	23	(5)
Total receipts	<u>\$ 3,378</u>	<u>\$ 2,993</u>	<u>\$ 2,978</u>	<u>\$ 15</u>
<u>Expenditures</u>				
Culture and Recreation:				
Appropriation	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (122)	\$ (507)		
Unencumbered Cash, Beginning	684	562		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 562</u>	<u>\$ 55</u>		

Sumner County, Kansas
Special Purpose Fund
County Fair
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 3,991	\$ 4,074	\$ 4,015	\$ 59
Less Contingent at-risk reserve	-	(353)	-	(353)
Delinquent tax	8	192	-	192
Motor vehicle tax	513	575	448	127
Recreational vehicle tax	7	10	7	3
Commercial vehicle tax	-	10	-	10
16/20M truck tax	26	27	30	(3)
Donations	2,500	-	-	-
Appropriation from general fund	104	-	-	-
Total receipts	<u>\$ 7,149</u>	<u>\$ 4,535</u>	<u>\$ 4,500</u>	<u>\$ 35</u>
<u>Expenditures</u>				
Culture and Recreation:				
Appropriation	\$ 7,000	\$ 4,500	\$ 4,500	\$ -
Total expenditures	<u>\$ 7,000</u>	<u>\$ 4,500</u>	<u>\$ 4,500</u>	<u>-</u>
Receipts Over (Under) Expenditures	\$ 149	\$ 35		
Unencumbered Cash, Beginning	-	149		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 149</u>	<u>\$ 184</u>		

Sumner County, Kansas**Special Purpose Fund****Health****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2014*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ 5,067	\$ 2,730	\$ -	\$ 2,730
Other:				
Charges for services	622,729	673,263	658,224	15,039
Donations	678	1,692	-	1,692
Local sales tax appropriation	208,953	282,868	282,868	-
Total receipts	<u>\$ 837,427</u>	<u>\$ 960,553</u>	<u>\$ 941,092</u>	<u>\$ 19,461</u>
<u>Expenditures</u>				
Health:				
Personal services	\$ 712,421	\$ 746,384	\$ 786,312	\$ 39,928
Commodities	48,049	65,751	57,170	(8,581)
Contractual	78,992	111,701	97,310	(14,391)
Capital Outlay	-	2,862	300	(2,562)
Transfer to Equipment Reserve	13,000	13,500	-	(13,500)
Total expenditures	<u>\$ 852,462</u>	<u>\$ 940,198</u>	<u>\$ 941,092</u>	<u>\$ 894</u>
Receipts Over (Under) Expenditures	\$ (15,035)	\$ 20,355		
Unencumbered Cash, Beginning	17,110	2,175		
Prior Year Cancelled Encumbrances	<u>100</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 2,175</u>	<u>\$ 22,530</u>		

Sumner County, Kansas
Special Purpose Fund
Casino Application
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 <u>Actual</u>	2014 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Casino application fees & reimbursements	\$ -	\$ -
<u>Expenditures</u>		
Culture and Recreation:		
Reimbursement to general fund	\$ -	\$ -
	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	57,500	57,500
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 57,500</u>	<u>\$ 57,500</u>

Sumner County, Kansas
Special Purpose Fund
Soil Conservation
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 22,150	\$ 22,046	\$ 21,881	\$ 165
Less Contingent at-risk reserve	-	(1,928)	-	(1,928)
Delinquent tax	43	1,068	412	656
Motor vehicle tax	2,706	3,160	2,502	658
Recreational vehicle tax	37	54	37	17
Commercial vehicle tax	-	55	-	55
16/20M truck tax	137	141	168	(27)
Appropriation from general fund	754	-	-	-
Total receipts	<u>\$ 25,827</u>	<u>\$ 24,596</u>	<u>\$ 25,000</u>	<u>\$ (404)</u>
<u>Expenditures</u>				
Public Works:				
Appropriation	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 827	\$ (404)		
Unencumbered Cash, Beginning	-	827		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 827</u>	<u>\$ 423</u>		

Sumner County, Kansas**Special Purpose Fund****Election****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis**

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes:				
Ad valorem tax	\$ 111,542	\$ 154,604	\$ 153,876	\$ 728
Less Contingent at-risk reserve	-	(12,275)	-	(12,275)
Delinquent tax	325	6,528	3,524	3,004
Motor vehicle tax	23,563	18,702	12,558	6,144
Recreational vehicle tax	329	303	188	115
Commercial vehicle tax	-	281	-	281
16/20M truck tax	887	1,331	841	490
Total receipts	<u>\$ 136,646</u>	<u>\$ 169,474</u>	<u>\$ 170,987</u>	<u>\$ (1,513)</u>
<u>Expenditures</u>				
General Government:				
Personal services	\$ 87,014	\$ 106,288	\$ 117,138	\$ 10,850
Commodities	4,242	6,300	13,000	6,700
Contractual	45,861	69,343	60,200	(9,143)
Capital outlay	-	-	10,000	10,000
Reimbursements	(71)	(15,991)	-	15,991
Other financing uses:				
Operating transfer to Equipment Reserve	10,000	25,000	25,000	-
Total expenditures	<u>\$ 147,046</u>	<u>\$ 190,940</u>	<u>\$ 225,338</u>	<u>\$ 34,398</u>
Receipts Over (Under) Expenditures	\$ (10,400)	\$ (21,466)		
Unencumbered Cash, Beginning	73,406	63,006		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 63,006</u>	<u>\$ 41,540</u>		

Sumner County, Kansas**Special Purpose Fund****Noxious Weeds****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2014*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 108,161	\$ 106,152	\$ 105,669	\$ 483
Less Contingent at-risk reserve	-	(9,327)	-	(9,327)
Delinquent tax	156	3,621	1,086	2,535
Motor vehicle tax	9,492	14,432	12,184	2,248
Recreational vehicle tax	127	252	182	70
Commercial vehicle tax	-	272	-	272
16/20M truck tax	564	467	816	(349)
Sale of chemicals	51,729	53,123	60,000	(6,877)
Total receipts	<u>\$ 170,229</u>	<u>\$ 168,992</u>	<u>\$ 179,937</u>	<u>\$ (10,945)</u>
<u>Expenditures</u>				
Public Works:				
Personal services	\$ 50,182	\$ 70,187	\$ 77,357	\$ 7,170
Commodities	74,794	74,014	104,800	30,786
Contractual	6,311	7,206	8,900	1,694
Capital Outlay	5,000	-	8,000	8,000
Other financing uses:				
Operating transfers to Equipment Reserve	-	8,000	-	(8,000)
Total expenditures	<u>\$ 136,287</u>	<u>\$ 159,407</u>	<u>\$ 199,057</u>	<u>\$ 39,650</u>
Receipts Over (Under) Expenditures	\$ 33,942	\$ 9,585		
Unencumbered Cash, Beginning	29,325	63,267		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 63,267</u>	<u>\$ 72,852</u>		

Sumner County, Kansas**Special Purpose Fund****Ambulance****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2014*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ 20,727	\$ 12,202	\$ -	\$ 12,202
Local sales tax appropriation	697,719	655,618	655,618	-
Total receipts	<u>\$ 718,446</u>	<u>\$ 667,820</u>	<u>\$ 655,618</u>	<u>\$ 12,202</u>
<u>Expenditures</u>				
Health:				
Ambulance subsidy	\$ 691,719	\$ 641,039	\$ 655,618	\$ 14,579
Reimbursement	100	-	-	-
Total expenditures	<u>\$ 691,819</u>	<u>\$ 641,039</u>	<u>\$ 655,618</u>	<u>\$ 14,579</u>
Receipts Over (Under) Expenditures	\$ 26,627	\$ 26,781		
Unencumbered Cash, Beginning	-	26,627		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 26,627</u>	<u>\$ 53,408</u>		

Sumner County, Kansas
Special Purpose Fund
Employee Benefits
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 2,982,912	\$ 1,878,300	\$ 1,871,973	\$ 6,327
Less Contingent at-risk reserve	-	(195,496)	-	(195,496)
Delinquent tax	5,177	132,001	42,167	89,834
Motor vehicle tax	367,905	427,872	335,987	91,885
Recreational vehicle tax	5,043	7,291	5,032	2,259
Commercial vehicle tax	-	7,514	-	7,514
16/20M truck tax	17,576	19,542	22,495	(2,953)
Reimbursements	-	-	-	-
Reimbursement from Road & Bridge fund	139,000	130,786	130,786	-
Total receipts	<u>\$ 3,517,613</u>	<u>\$ 2,407,810</u>	<u>\$ 2,408,440</u>	<u>\$ (630)</u>
<u>Expenditures</u>				
General Government:				
Social Security	\$ 492,297	\$ 524,782	\$ 580,000	\$ 55,218
Unemployment	37,345	54,202	60,598	6,396
Retirement	484,277	550,335	650,000	99,665
Health insurance	1,697,325	1,894,640	1,918,095	23,455
Kansas police and fire retirement	156,110	209,503	295,000	85,497
Life insurance	4,064	4,449	5,000	551
Reimbursements	(8,304)	(1,831)	-	1,831
Other	7,936	7,343	7,000	(343)
Total expenditures	<u>\$ 2,871,050</u>	<u>\$ 3,243,423</u>	<u>\$ 3,515,693</u>	<u>\$ 272,270</u>
Receipts Over (Under) Expenditures	\$ 646,563	\$ (835,613)		
Unencumbered Cash, Beginning	591,590	1,238,153		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 1,238,153</u>	<u>\$ 402,540</u>		

Sumner County, Kansas
Special Purpose Fund
County Extension Council
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 141,682	\$ 140,904	\$ 140,460	\$ 444
Less Contingent at-risk reserve	-	(10,434)	-	(10,434)
Delinquent tax	284	6,956	2,900	4,056
Motor vehicle tax	18,070	20,441	15,965	4,476
Recreational vehicle tax	247	347	239	108
Commercial vehicle tax	-	357	-	357
16/20M truck tax	880	954	1,069	(115)
Reimbursement from general fund	4,941	-	-	-
Total receipts	<u>\$ 166,104</u>	<u>\$ 159,525</u>	<u>\$ 160,633</u>	<u>\$ (1,108)</u>
<u>Expenditures</u>				
General Government:				
Appropriation	<u>\$ 164,996</u>	<u>\$ 164,812</u>	<u>\$ 164,812</u>	<u>\$ -</u>
Total expenditures	<u>\$ 164,996</u>	<u>\$ 164,812</u>	<u>\$ 164,812</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 1,108	\$ (5,287)		
Unencumbered Cash, Beginning	4,179	5,287		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 5,287</u>	<u>\$ -</u>		

Sumner County, Kansas
Special Purpose Fund
Mental Health
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ 9,351	\$ 5,752	\$ -	\$ 5,752
Local sales tax appropriation	278,963	415,000	415,000	-
Total receipts	<u>\$ 288,314</u>	<u>\$ 420,752</u>	<u>\$ 415,000</u>	<u>\$ 5,752</u>
<u>Expenditures</u>				
Health:				
Appropriation	\$ 295,000	\$ 415,000	\$ 295,000	\$ (120,000)
Health insurance	-	-	120,000	120,000
Total expenditures	<u>\$ 295,000</u>	<u>\$ 415,000</u>	<u>\$ 415,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (6,686)	\$ 5,752		
Unencumbered Cash, Beginning	8,532	1,846		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 1,846</u>	<u>\$ 7,598</u>		

Exempt from budget law per A.G.O.77-9 and 78-258.

Sumner County, Kansas
Special Purpose Fund
Community College Tuition
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ 45	\$ 16	\$ -	\$ 16
<u>Expenditures</u>				
General Government:				
Transfer to general fund	\$ -	\$ 24	\$ 24	\$ -
	\$ -	\$ 24	\$ 24	\$ -
Receipts Over (Under) Expenditures	\$ 45	\$ (8)		
Unencumbered Cash, Beginning	84	129		
Prior Year Cancelled Encumbrances	-	-		
Equity transfer to general fund	-	-		
Unencumbered Cash, Ending	\$ 129	\$ 121		

Exempt from budget law per K.S.A. 71-301(a).

Sumner County, Kansas
Special Purpose Fund
Appraiser's Cost
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 346,224	\$ 334,038	\$ 332,810	\$ 1,228
Less Contingent at-risk reserve	-	(29,518)	-	(29,518)
Delinquent tax	670	16,758	6,274	10,484
Motor vehicle tax	43,652	49,728	38,996	10,732
Recreational vehicle tax	596	847	584	263
Commercial vehicle tax		872	-	872
16/20M truck tax	2,196	2,282	2,611	(329)
Reimbursement	-	2,177	3,000	(823)
Total receipts	<u>\$ 393,338</u>	<u>\$ 377,184</u>	<u>\$ 384,275</u>	<u>\$ (7,091)</u>
<u>Expenditures</u>				
General Government:				
Personal services	\$ 279,306	\$ 293,202	\$ 309,356	\$ 16,154
Commodities	23,542	26,594	28,600	2,006
Contractual	49,476	60,438	49,540	(10,898)
Capital Outlay	-	-	-	-
Reimbursement	-	(4,126)	-	4,126
Total expenditures	<u>\$ 352,324</u>	<u>\$ 376,108</u>	<u>\$ 387,496</u>	<u>\$ 11,388</u>
Receipts Over (Under) Expenditures	\$ 41,014	\$ 1,076		
Unencumbered Cash, Beginning	3,220	44,234		
Prior Year Cancelled Encumbrances	-	3,000		
Unencumbered Cash, Ending	<u>\$ 44,234</u>	<u>\$ 48,310</u>		

Sumner County, Kansas**Special Purpose Fund****Future's Unlimited****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2014*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes	\$ 5,718	\$ 3,205	\$ -	\$ 3,205
Local sales tax appropriation	156,493	178,000	178,000	-
Total receipts	<u>\$ 162,211</u>	<u>\$ 181,205</u>	<u>\$ 178,000</u>	<u>\$ 3,205</u>
<u>Expenditures</u>				
Health:				
Appropriation	<u>\$ 163,661</u>	<u>\$ 178,000</u>	<u>\$ 178,000</u>	<u>\$ -</u>
Total expenditures	<u>\$ 163,661</u>	<u>\$ 178,000</u>	<u>\$ 178,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (1,450)	\$ 3,205		
Unencumbered Cash, Beginning	1,450	-		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 3,205</u>		

Sumner County, Kansas
Special Purpose Fund
Economic Development
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 <u>Actual</u>	2014 <u>Actual</u>
<u>Receipts</u>		
Taxes	\$ 1	\$ -
<u>Expenditures</u>		
Economic Development:		
Miscellaneous	\$ -	\$ -
Receipts Over (Under) Expenditures	\$ 1	\$ -
Unencumbered Cash, Beginning	-	1
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 1</u>	<u>\$ 1</u>

Sumner County, Kansas
Special Purpose Fund
Service Program for Elderly
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 109,955	\$ 112,868	\$ 112,395	\$ 473
Less Contingent at-risk reserve	-	(9,774)	-	(9,774)
Delinquent tax	183	4,633	1,850	2,783
Motor vehicle tax	11,352	15,233	12,391	2,842
Recreational vehicle tax	155	262	186	76
Commercial vehicle tax	-	277	-	277
16/20M truck tax	551	600	830	(230)
Appropriation from general fund	3,559	-	-	-
Total receipts	<u>\$ 125,755</u>	<u>\$ 124,099</u>	<u>\$ 127,652</u>	<u>\$ (3,553)</u>
<u>Expenditures</u>				
General Government:				
Appropriation	<u>\$ 121,652</u>	<u>\$ 127,652</u>	<u>\$ 127,652</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 4,103	\$ (3,553)		
Unencumbered Cash, Beginning	-	4,103		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 4,103</u>	<u>\$ 550</u>		

Sumner County, Kansas
Special Purpose Fund
Tort Liability
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ 7	\$ 8	\$ -	\$ 8
<u>Expenditures</u>				
General Government:				
Contractual Services	\$ 7,300	\$ -	\$ 64,989	\$ 64,989
Receipts Over (Under) Expenditures	\$ (7,293)	\$ 8		
Unencumbered Cash, Beginning	138,571	131,278		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 131,278	\$ 131,286		

Exempt from budget law per K.S.A. 75-6110.

Sumner County, Kansas
Special Purpose Fund
Special Highway Improvement
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2014

Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 <u>Actual</u>	2014 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
KDOT loan	\$ -	\$ -
Other	<u>331</u>	<u>-</u>
Total receipts	<u>\$ 331</u>	<u>\$ -</u>
<u>Expenditures</u>		
Capital Outlay:		
Miscellaneous	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 331	\$ -
Unencumbered Cash, Beginning	-	331
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ 331</u></u>	<u><u>\$ 331</u></u>

Sumner County, Kansas
Special Purpose Fund
Future's Unlimited Building
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes - delinquent tax collection	\$ 765	\$ 416	\$ -	\$ 416
Local sales tax appropriation	38,519	21,849	21,849	-
Total receipts	<u>\$ 39,284</u>	<u>\$ 22,265</u>	<u>\$ 21,849</u>	<u>\$ 416</u>
<u>Expenditures</u>				
Health:				
Appropriation	<u>\$ 38,829</u>	<u>\$ 25,000</u>	<u>\$ 25,000</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 455	\$ (2,735)		
Unencumbered Cash, Beginning	3,461	3,916		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 3,916</u>	<u>\$ 1,181</u>		

Sumner County, Kansas**Special Purpose Fund****Concealed Carry Fees****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2014*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Other revenue:				
Fees	\$ 9,200	\$ 4,713	\$ 6,000	\$ (1,287)
<u>Expenditures</u>				
Public Safety:				
Contractual	\$ -	\$ -	\$ -	\$ -
Operating transfer to Work Release fund	5,000	-	6,000	6,000
Total expenditures	\$ 5,000	\$ -	\$ 6,000	\$ 6,000
Receipts Over (Under) Expenditures	\$ 4,200	\$ 4,713		
Unencumbered Cash, Beginning	14,837	19,037		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 19,037	\$ 23,750		

Sumner County, Kansas
Special Purpose Fund
Special Parks and Recreation
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Liquor tax revenue	\$ -	\$ -	\$ 152	\$ (152)
<u>Expenditures</u>				
Culture and Recreation:				
Miscellaneous	\$ -	\$ -	\$ 3,969	\$ 3,969
Receipts Over (Under) Expenditures	\$ -	\$ -		
Unencumbered Cash, Beginning	6,058	6,058		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 6,058	\$ 6,058		

Sumner County, Kansas
Special Purpose Fund
Special Alcohol Program
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		<u>2014</u>		Variance
	<u>2013</u>	<u>Actual</u>	<u>Budget</u>	Favorable (Unfavorable)
<u>Receipts</u>				
Liquor tax revenue	\$ 77,205	\$ 78,986	\$ 60,596	\$ 18,390
<u>Expenditures</u>				
Health:				
Appropriation	\$ 18,800	\$ 73,100	\$ 88,000	\$ 14,900
Receipts Over (Under) Expenditures	\$ 58,405	\$ 5,886		
Unencumbered Cash, Beginning	82,062	140,467		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 140,467	\$ 146,353		

Sumner County, Kansas
Special Purpose Fund
Local Environment Protection Grant
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 <u>Actual</u>	2014 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
State aid	\$ -	\$ -
<u>Expenditures</u>		
General Government:		
Personal services	\$ 3,025	\$ 3,245
Commodities	-	-
Contractual services	-	-
Capital outlay	-	-
Total expenditures	<u>\$ 3,025</u>	<u>\$ 3,245</u>
Receipts Over (Under) Expenditures	\$ (3,025)	\$ (3,245)
Unencumbered Cash, Beginning	6,270	3,245
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 3,245</u>	<u>\$ -</u>

Exempt from budget law per K.S.A. 12-16,111.

Sumner County, Kansas**Special Purpose Fund****2010 911 Wireless****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2014*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Other revenue:				
Fees	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>				
Public Safety:				
Other financing uses:				
Transfer to equipment reserve	\$ -	\$ 11,663	\$ 11,663	\$ -
Total expenditures	\$ -	\$ 11,663	\$ 11,663	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ (11,663)		
Unencumbered Cash, Beginning	11,663	11,663		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 11,663	\$ -		

Sumner County, Kansas
Special Purpose Fund
Community Corrections
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Intergovernmental				
State aid	\$ 165,824	\$ 162,090	\$ 163,592	\$ (1,502)
Other revenue	1,941	365	-	365
Total receipts	<u>\$ 167,765</u>	<u>\$ 162,455</u>	<u>\$ 163,592</u>	<u>\$ (1,137)</u>
<u>Expenditures</u>				
General Government:				
Personal services	\$ 150,746	\$ 156,231	\$ 159,110	\$ 2,879
Commodities	2,407	2,041	2,513	472
Contractual	5,136	6,356	8,377	2,021
Capital Outlay	-	-	-	-
Reimbursements	(1,732)	(515)	-	515
Total expenditures	<u>\$ 156,557</u>	<u>\$ 164,113</u>	<u>\$ 170,000</u>	<u>\$ 5,887</u>
Receipts Over (Under) Expenditures	\$ 11,208	\$ (1,658)		
Unencumbered Cash, Beginning	13,594	24,802		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 24,802</u>	<u>\$ 23,144</u>		

Sumner County, Kansas**Special Purpose Fund****Work Release****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2014*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Other revenue:				
Collections	\$ 7,380	\$ 1,980	\$ 31,746	\$ (29,766)
Operating transfer from Concealed Carry	5,000	-	-	-
	<u>\$ 12,380</u>	<u>\$ 1,980</u>	<u>\$ 31,746</u>	<u>\$ (29,766)</u>
<u>Expenditures</u>				
Public Safety:				
Program expenditures	\$ 29,959	\$ 1,595	\$ 40,000	\$ 38,405
Reimbursements	-	-	-	-
Total expenditures	<u>\$ 29,959</u>	<u>\$ 1,595</u>	<u>\$ 40,000</u>	<u>\$ 38,405</u>
Receipts Over (Under) Expenditures	\$ (17,579)	\$ 385		
Unencumbered Cash, Beginning	22,503	4,924		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 4,924</u>	<u>\$ 5,309</u>		

Sumner County, Kansas
Special Purpose Fund
Sanitary Landfill Capital Outlay
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 <u>Actual</u>	2014 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees	\$ -	\$ -
Total receipts	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>		
Public Works:		
Commodities	\$ -	\$ -
Capital outlay	374	2,884
Transfer to general fund	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 374</u>	<u>\$ 2,884</u>
Receipts Over (Under) Expenditures	\$ (374)	\$ (2,884)
Unencumbered Cash, Beginning	107,530	107,156
Prior Year Cancelled Encumbrances	-	-
Equity fund transfer	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u><u>\$ 107,156</u></u>	<u><u>\$ 104,272</u></u>

Sumner County, Kansas
Special Purpose Fund
911 Emergency Phone System
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	(<u>Unfavorable</u>)
<u>Receipts</u>				
Collections	\$ -	\$ -	\$ -	\$ -
<u>Expenditures</u>				
Operating transfer to Equipment Reserve	\$ -	\$ 2,634	\$ 2,634	\$ -
Total expenditures	\$ -	\$ 2,634	\$ 2,634	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ (2,634)		
Unencumbered Cash, Beginning	2,634	2,634		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 2,634</u>	<u>\$ -</u>		

Sumner County, Kansas
Special Purpose Fund
Capital Improvement
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 78,419	\$ (65)	\$ -	\$ (65)
Less Contingent at-risk reserve	-	(2,230)	-	(2,230)
Delinquent tax	189	3,515	1,173	2,342
Motor vehicle tax	12,029	12,667	8,838	3,829
Recreational vehicle tax	180	208	132	76
Commercial vehicle tax	-	198	-	198
16/20M truck tax	-	830	592	238
Other:				-
Operating transfer from Equipment Reserve	-	64,265	64,265	-
Total receipts	<u>\$ 90,817</u>	<u>\$ 79,388</u>	<u>\$ 75,000</u>	<u>\$ 4,388</u>
<u>Expenditures</u>				
Capital Outlay:				
Capital outlay	\$ 90,656	\$ 25,798	\$ 75,000	\$ 49,202
Transfer to Equipment Reserve	31,294	-	-	-
	<u>\$ 121,950</u>	<u>\$ 25,798</u>	<u>\$ 75,000</u>	<u>\$ 49,202</u>
Receipts Over (Under) Expenditures	\$ (31,133)	\$ 53,590		
Unencumbered Cash, Beginning	45,656	14,523		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 14,523</u>	<u>\$ 68,113</u>		

Not subject to budget law per K.S.A. 19-120.

Sumner County, Kansas
Special Purpose Fund
Sheriff Asset Forfeiture
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 <u>Actual</u>	2014 <u>Actual</u>
<u>Receipts</u>		
Drug tax	\$ 413	\$ 701
Forfeitures	<u>9,014</u>	<u>-</u>
Total receipts	<u>\$ 9,427</u>	<u>\$ 701</u>
 <u>Expenditures</u>		
Public Safety:		
Commodities	<u>\$ -</u>	<u>\$ 3,970</u>
 Receipts Over (Under) Expenditures	\$ 9,427	\$ (3,269)
 Unencumbered Cash, Beginning	4,267	13,694
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u>\$ 13,694</u>	<u>\$ 10,425</u>

Exempt from budget law per K.S.A. 60-4117.

Sumner County, Kansas
Special Purpose Fund
Federal Equitable Sharing
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 <u>Actual</u>	2014 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Treasury receipts	\$ -	\$ 14,267
Dept of Justice receipts	<u>83,587</u>	<u>71,483</u>
Total revenue	<u>\$ 83,587</u>	<u>\$ 85,750</u>
<u>Expenditures</u>		
General Government:		
Commodities	\$ -	\$ 707
Contractual	<u>295,295</u>	<u>83,192</u>
Total expenditures	<u>\$ 295,295</u>	<u>\$ 83,899</u>
 Receipts Over (Under) Expenditures	 \$ (211,708)	 \$ 1,851
 Unencumbered Cash, Beginning	 330,348	 118,640
 Prior Year Cancelled Encumbrances	 <u>-</u>	 <u>-</u>
 Unencumbered Cash, Ending	 <u>\$ 118,640</u>	 <u>\$ 120,491</u>

Sumner County, Kansas**Special Purpose Fund****2010 911 Wire Line Fund****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2014*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Other revenue:				
911 System fees	\$ 146,431	\$ 142,212	\$ 147,000	\$ (4,788)
Total receipts	<u>\$ 146,431</u>	<u>\$ 142,212</u>	<u>\$ 147,000</u>	<u>\$ (4,788)</u>
<u>Expenditures</u>				
Public Safety:				
Contractual	\$ 92,485	\$ 78,220	\$ 102,000	\$ 23,780
Capital outlay	15,042	14,984	45,000	30,016
Operating transfers out	-	-	-	-
Total expenditures	<u>\$ 107,527</u>	<u>\$ 93,204</u>	<u>\$ 147,000</u>	<u>\$ 53,796</u>
Receipts Over (Under) Expenditures	\$ 38,904	\$ 49,008		
Unencumbered Cash, Beginning	158,318	197,222		
Prior Year Cancelled Encumbrances	-	690		
Unencumbered Cash, Ending	<u>\$ 197,222</u>	<u>\$ 246,920</u>		

Sumner County, Kansas
Special Purpose Fund
CDBG Grant
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 <u>Actual</u>	2014 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
State grant	\$ 6,238	\$ 11,543
 <u>Expenditures</u>		
Capital outlay:		
Capital outlay	\$ 6,238	\$ 11,543
 Receipts Over (Under) Expenditures	\$ -	\$ -
 Unencumbered Cash, Beginning	-	-
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ -</u>

Sumner County, Kansas
Special Purpose Fund
Sex Offender Fee
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Other revenue:				
Fees	\$ 4,940	\$ 5,260	\$ 4,000	\$ 1,260
<u>Expenditures</u>				
Public Safety:				
Commodities	\$ -	\$ 1,750	\$ 4,000	\$ 2,250
	\$ -	\$ 1,750	\$ 4,000	\$ 2,250
Receipts Over (Under) Expenditures	\$ 4,940	\$ 3,510		
Unencumbered Cash, Beginning	4,000	8,940		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 8,940	\$ 12,450		

Sumner County, Kansas
Special Purpose Fund
Inmate Phone System
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Other revenue:				
Collections	\$ 60,699	\$ 46,445	\$ 20,000	\$ 26,445
<u>Expenditures</u>				
Public Safety:				
Communication equipment	\$ 32,204	\$ 53,763	\$ 20,000	\$ (33,763)
Reimbursements	-	-	-	-
Total expenditures	\$ 32,204	\$ 53,763	\$ 20,000	\$ (33,763)
Receipts Over (Under) Expenditures	\$ 28,495	\$ (7,318)		
Unencumbered Cash, Beginning	24,336	52,831		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 52,831	\$ 45,513		

Sumner County, Kansas
Special Purpose Fund
Equipment Reserve
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 <u>Actual</u>	2014 <u>Actual</u>
<u>Receipts</u>		
Reimbursements	\$ 19,939	\$ -
Other financing sources:		
Operating transfer from Sheriff	-	114,890
Operating transfer from Planning & Zoning	7,000	7,000
Operating transfer from Information Services	19,000	96,000
Operating transfer from Geographical Information	13,120	-
Operating transfer from Emergency Mgmt	5,850	11,500
Operating transfer from Election	10,000	25,000
Operating transfer from Public Health	13,000	13,500
Operating transfer from Noxious Weed	-	13,000
Operating transfer from County Clerk	1,000	1,000
Operating transfer from Cemetery	20,460	-
Operating transfer from Capital Improvement	31,294	-
Operating transfer from 911 Emergency Phone Sys	-	2,634
Operating transfer from 911 Wireless	-	11,664
Total receipts	<u>\$ 140,663</u>	<u>\$ 296,188</u>
<u>Expenditures</u>		
Capital Outlay:		
Capital outlay	\$ 172,308	\$ 26,689
Operating transfers out:		
Transfer to Capital Improvement Fund	-	64,265
Transfer to General - Planning & Zoning	7,700	-
Total expenditures	<u>\$ 180,008</u>	<u>\$ 90,954</u>
Receipts Over (Under) Expenditures	\$ (39,345)	\$ 205,234
Unencumbered Cash, Beginning	1,175,249	1,135,904
Prior Year Cancelled Encumbrances	<u>-</u>	<u>37,389</u>
Unencumbered Cash, Ending	<u>\$ 1,135,904</u>	<u>\$ 1,378,527</u>

Not subject to budget law per K.S.A. 19-119.

Sumner County, Kansas
Special Purpose Fund
County Cemetery
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Fees collected and sales	\$ 11,703	\$ 11,595	\$ 12,000	\$ (405)
<u>Expenditures</u>				
General Government:				
Contractual services	\$ 3,750	\$ 3,353	\$ -	\$ (3,353)
Transfer to Equip Reserv	20,460	-	-	-
Capital outlay	537	-	25,000	25,000
Total expenditures	\$ 24,747	\$ 3,353	\$ 25,000	\$ 21,647
Receipts Over (Under) Expenditures	\$ (13,044)	\$ 8,242		
Unencumbered Cash, Beginning	126,008	112,964		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 112,964	\$ 121,206		

Sumner County, Kansas
Special Purpose Fund
DARE Program
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 <u>Actual</u>	2014 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Appropriation from Special Alcohol	\$ -	\$ 5,500
<u>Expenditures</u>		
Public Safety:		
Program expenditures	\$ 1,500	\$ 3,000
Receipts Over (Under) Expenditures	\$ (1,500)	\$ 2,500
Unencumbered Cash, Beginning	5,216	3,716
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ 3,716</u>	<u>\$ 6,216</u>

Sumner County, Kansas**Special Purpose Fund****Juvenile Justice****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2014*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Intergovernmental				
Grant	\$ 206,699	\$ 190,337	\$ 223,720	\$ (33,383)
<u>Expenditures</u>				
General Government:				
Personal services	\$ 168,213	\$ 174,500	\$ 180,000	\$ 5,500
Commodities	2,032	1,893	2,300	407
Contractual	27,275	23,966	41,420	17,454
Capital outlay	-	-	-	-
Reimbursements	6,367	(628)	-	628
Total expenditures	\$ 203,887	\$ 199,731	\$ 223,720	\$ 23,989
Receipts Over (Under) Expenditures	\$ 2,812	\$ (9,394)		
Unencumbered Cash, Beginning	33,473	36,285		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	\$ 36,285	\$ 26,891		

Sumner County, Kansas
Special Purpose Fund
EMA/Cert
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 <u>Actual</u>	2014 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
Federal program	\$ -	\$ -
State program	-	-
Miscellaneous revenue	<u>334</u>	<u>-</u>
Total receipts	<u>\$ 334</u>	<u>\$ -</u>
<u>Expenditures</u>		
General Government:		
Grant expenditures	<u>\$ -</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ 334	\$ -
Unencumbered Cash, Beginning	-	334
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 334</u>	<u>\$ 334</u>

Sumner County, Kansas
Special Purpose Fund
County Attorney - Asset Forfeiture
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 <u>Actual</u>	2014 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Forfeitures	\$ 60	\$ 195
 <u>Expenditures</u>		
General Government		
Capital outlay	\$ -	\$ -
Reimbursements	<u> -</u>	<u> -</u>
Total expenditures	<u>\$ -</u>	<u>\$ -</u>
 Receipts Over (Under) Expenditures	 \$ 60	 \$ 195
 Unencumbered Cash, Beginning	 3,761	 3,821
 Prior Year Cancelled Encumbrances	 <u> -</u>	 <u> -</u>
 Unencumbered Cash, Ending	 <u><u>\$ 3,821</u></u>	 <u><u>\$ 4,016</u></u>

Exempt from budget law per K.S.A. 60-4117.

Sumner County, Kansas
Special Purpose Fund
War Memorial
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 <u>Actual</u>	2014 <u>Actual</u>
<u>Receipts</u>		
Miscellaneous	\$ -	\$ -
 <u>Expenditures</u>		
Culture and Recreation:		
Miscellaneous	\$ -	\$ -
 Receipts Over (Under) Expenditures	\$ -	\$ -
 Unencumbered Cash, Beginning	300	300
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 300</u>	<u>\$ 300</u>

Sumner County, Kansas
Special Purpose Fund
Local Emergency Planning
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 <u>Actual</u>	2014 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees	\$ 8	\$ -
<u>Expenditures</u>		
Public Safety:		
Miscellaneous	\$ 8	\$ -
Receipts Over (Under) Expenditures	\$ -	\$ -
Unencumbered Cash, Beginning	-	8
Prior Year Cancelled Encumbrances	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 8</u>

Sumner County, Kansas
Special Purpose Fund
Neighborhood Revitalization
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 <u>Actual</u>	2014 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Property tax withheld from taxing districts	\$ 1,005,679	\$ 498,267
Fees collected	<u>5,800</u>	<u>26,380</u>
Total receipts	<u>\$ 1,011,479</u>	<u>\$ 524,647</u>
<u>Expenditures</u>		
General Government:		
Taxes refunded	\$ 1,005,679	\$ 498,139
Administrative expenses	-	581
Appropriation to general fund	<u>5,392</u>	<u>-</u>
Total expenditures	<u>\$ 1,011,071</u>	<u>\$ 498,720</u>
Receipts Over (Under) Expenditures	\$ 408	\$ 25,927
Unencumbered Cash, Beginning	-	408
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 408</u>	<u>\$ 26,335</u>

Exempt from budget law per K.S.A. 12-17,118

Sumner County, Kansas
Special Purpose Fund
Special Emergency Response Team
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 <u>Actual</u>	2014 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Fees collected	\$ 11,214	\$ 14,645
 <u>Expenditures</u>		
General Government:		
Miscellaneous	\$ 9,243	\$ 8,847
 Receipts Over (Under) Expenditures	\$ 1,971	\$ 5,798
 Unencumbered Cash, Beginning	3,319	5,290
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 5,290</u>	<u>\$ 11,088</u>

Sumner County, Kansas
Special Purpose Fund
Donations for Drug Dog
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 <u>Actual</u>	2014 <u>Actual</u>
<u>Receipts</u>		
Donations	\$ 2,200	\$ -
<u>Expenditures</u>		
Public Safety:		
Commodities	\$ 181	\$ 5,353
Receipts Over (Under) Expenditures	\$ 2,019	\$ (5,353)
Unencumbered Cash, Beginning	3,430	5,449
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
Unencumbered Cash, Ending	<u>\$ 5,449</u>	<u>\$ 96</u>

Sumner County, Kansas
Special Purpose Fund
Register of Deeds Technology
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 <u>Actual</u>	2014 <u>Actual</u>
<u>Receipts</u>		
Other revenue:		
Collections	\$ 34,792	\$ 35,030
 <u>Expenditures</u>		
Capital Outlay:		
Capital outlay	\$ 14,025	\$ 9,205
 Receipts Over (Under) Expenditures	\$ 20,767	\$ 25,825
 Unencumbered Cash, Beginning	41,645	62,412
 Prior Year Cancelled Encumbrances	_____ -	_____ -
 Unencumbered Cash, Ending	<u>\$ 62,412</u>	<u>\$ 88,237</u>

Exempt from budget law per K.S.A. 28-115a

Sumner County, Kansas
Special Purpose Fund
Sales Tax Revenue-Health Care
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2014
(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes:				
Local sales tax	\$ 1,470,170	\$ 1,420,385	\$ 1,442,416	\$ (22,031)
Total receipts	<u>\$ 1,470,170</u>	<u>\$ 1,420,385</u>	<u>\$ 1,442,416</u>	<u>\$ (22,031)</u>
<u>Expenditures</u>				
Local sales tax appropriation to Ambulance	\$ 697,719	\$ 655,618	\$ 655,618	\$ -
Local sales tax appropriation to Health	208,953	282,868	282,868	-
Local sales tax appropriation to Mental Health	278,963	415,000	415,000	-
Local sales tax appropriation to Futures Unlimited	156,493	178,000	178,000	-
Local sales tax appropriation to Futures Unl. Bldg	38,519	21,849	21,849	-
Local sales tax appropriation to Sumner Hosp. Dist. 1	30,000	30,000	30,000	-
Local sales tax appropriation to Sumner Reg Med Ctr	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>	-
Total expenditures	<u>\$ 1,530,647</u>	<u>\$ 1,703,335</u>	<u>\$ 1,703,335</u>	<u>\$ -</u>
Receipts Over (Under) Expenditures	\$ (60,477)	\$ (282,950)		
Unencumbered Cash, Beginning	916,609	856,132		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 856,132</u>	<u>\$ 573,182</u>		

Sumner County, Kansas**Special Purpose Fund****Bio-Terrorism****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2014*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Intergovernmental:				
Federal grant	\$ 26,612	\$ 20,221	\$ -	\$ 20,221
<u>Expenditures</u>				
Public Safety:				
Personal services	\$ 10,735	\$ 2,980	\$ 5,675	\$ 2,695
Commodities	741	166	750	584
Contractual	17,032	14,946	14,761	(185)
Capital outlay	3,402	-	300	300
Total expenditures	<u>\$ 31,910</u>	<u>\$ 18,092</u>	<u>\$ 21,486</u>	<u>\$ 3,394</u>
Receipts Over (Under) Expenditures	\$ (5,298)	\$ 2,129		
Unencumbered Cash, Beginning	40,416	35,118		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 35,118</u>	<u>\$ 37,247</u>		

Sumner County, Kansas
Special Purpose Fund
Pan Flu Grant
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 <u>Actual</u>	2014 <u>Actual</u>
<u>Receipts</u>		
Intergovernmental:		
Grant	\$ -	\$ -
 <u>Expenditures</u>		
Health	\$ -	\$ -
 Receipts Over (Under) Expenditures	\$ -	\$ -
 Unencumbered Cash, Beginning	9,958	9,958
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ 9,958</u>	<u>\$ 9,958</u>

Exempt from budget per K.S.A. 12-1663

Sumner County, Kansas**Special Purpose Fund****Cities Readiness Grant****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2014*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Intergovernmental:				
Reimbursements	\$ 14,237	\$ 7,926	\$ -	\$ 7,926
	<u>\$ 14,237</u>	<u>\$ 7,926</u>	<u>\$ -</u>	<u>\$ 7,926</u>
<u>Expenditures</u>				
Health:				
Commodities	\$ 2,117	\$ 252	\$ 578	\$ 326
Contractual	-	1,740	1,740	-
Capital outlay	14,748	12,342	12,342	-
	<u>\$ 16,865</u>	<u>\$ 14,334</u>	<u>\$ 14,660</u>	<u>\$ 326</u>
Receipts Over (Under) Expenditures	\$ (2,628)	\$ (6,408)		
Unencumbered Cash, Beginning	19,660	17,032		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 17,032</u>	<u>\$ 10,624</u>		

Sumner County, Kansas
Special Purpose Fund
Auto License Fee
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 <u>Actual</u>	2014 <u>Actual</u>
<u>Receipts</u>		
Taxes	\$ 2,369	\$ 59
Fees	195,807	205,567
Miscellaneous	<u>3,977</u>	<u>386</u>
Total receipts	<u>\$ 202,153</u>	<u>\$ 206,012</u>
 <u>Expenditures</u>		
General Government		
Personal services	\$ 120,217	\$ 194,006
Commodities	6,923	6,033
Contractual services	10,722	10,836
Capital outlay	80	70
Operating transfer to general fund	-	60,026
Reimbursements	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 137,942</u>	<u>\$ 270,971</u>
 Receipts Over (Under) Expenditures	 \$ 64,211	 \$ (64,959)
 Unencumbered Cash, Beginning	 30,026	 94,237
 Prior Year Cancelled Encumbrances	 <u>-</u>	 <u>-</u>
 Unencumbered Cash, Ending	 <u>\$ 94,237</u>	 <u>\$ 29,278</u>

Not subject to budget law per K.S.A. 8-145

Sumner County, Kansas
Special Purpose Fund
Contingent At-Risk Reserve
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 <u>Actual</u>	2014 <u>Actual</u>
<u>Receipts</u>		
Reservation of ad-valorem tax from General	\$ -	\$ 153,780
Reservation of ad-valorem tax from Road & Bridge	-	347,997
Reservation of ad-valorem tax from Special Bridge	-	3,028
Reservation of ad-valorem tax from 4-H Club	-	235
Reservation of ad-valorem tax from Fair Assoc	-	240
Reservation of ad-valorem tax from Fair	-	353
Reservation of ad-valorem tax from Conservation	-	1,928
Reservation of ad-valorem tax from Election	-	12,275
Reservation of ad-valorem tax from Noxious Weed	-	9,328
Reservation of ad-valorem tax from Employee Benefit	-	195,497
Reservation of ad-valorem tax from Extension Council	-	10,434
Reservation of ad-valorem tax from Appraisers Cost	-	29,518
Reservation of ad-valorem tax from Service for Elderly	-	9,774
Reservation of ad-valorem tax from Bond & Interest	-	29,232
Reservation of ad-valorem tax from Capital Improvem.	-	2,230
Total receipts	<u>\$ -</u>	<u>\$ 805,849</u>
<u>Expenditures</u>		
Reimbursements	<u>\$ -</u>	<u>\$ -</u>
Total expenditures	<u>\$ -</u>	<u>\$ -</u>
 Receipts Over (Under) Expenditures	 \$ -	 \$ 805,849
 Unencumbered Cash, Beginning	 -	 -
 Prior Year Cancelled Encumbrances	 <u>-</u>	 <u>-</u>
 Unencumbered Cash, Ending	 <u>\$ -</u>	 <u>\$ 805,849</u>

Sumner County, Kansas**Bond and Interest Fund****Bond and Interest****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2014*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Taxes				
Ad valorem tax	\$ 335,647	\$ 334,288	\$ 333,016	\$ 1,272
Less Contingent at-risk reserve	-	(29,232)	-	(29,232)
Delinquent tax	702	16,458	6,848	9,610
Motor vehicle tax	43,113	48,484	37,800	10,684
Recreational vehicle tax	590	824	566	258
Commercial vehicle tax	-	846	-	846
16/20M truck tax	2,110	2,273	2,531	(258)
Interest income	-	5	-	5
Accrued interest on sale of bonds	-	11,322	-	11,322
Reimbursement from Road & Bridge fund	3,111	-	-	-
Total receipts	<u>\$ 385,273</u>	<u>\$ 385,268</u>	<u>\$ 380,761</u>	<u>\$ 4,507</u>
<u>Expenditures</u>				
Debt Service				
Principal	\$ 318,166	\$ 330,256	\$ 330,256	\$ -
Interest	58,375	46,285	46,286	1
Other	-	-	12,527	12,527
Total expenditures	<u>\$ 376,541</u>	<u>\$ 376,541</u>	<u>\$ 389,069</u>	<u>\$ 12,528</u>
Receipts Over (Under) Expenditures	\$ 8,732	\$ 8,727	\$ (8,308)	<u>\$ 17,035</u>
Unencumbered Cash, Beginning	3,799	12,531		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 12,531</u>	<u>\$ 21,258</u>		

Sumner County, Kansas
Bond and Interest Fund
Slate Valley Sewer
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Other revenue:				
Collections	\$ 16,632	\$ 16,632	\$ 16,000	\$ 632
Total receipts	<u>\$ 16,632</u>	<u>\$ 16,632</u>	<u>\$ 16,000</u>	<u>\$ 632</u>
<u>Expenditures</u>				
Debt Service:				
Bond principal	\$ 9,202	\$ 9,453	\$ 9,453	\$ -
Bond interest	3,579	3,692	3,692	-
Other costs	<u>1,416</u>	<u>6,442</u>	<u>8,572</u>	<u>2,130</u>
Total expenditures	<u>\$ 14,197</u>	<u>\$ 19,587</u>	<u>\$ 21,717</u>	<u>\$ 2,130</u>
Receipts Over (Under) Expenditures	\$ 2,435	\$ (2,955)	<u>\$ (5,717)</u>	<u>\$ 2,762</u>
Unencumbered Cash, Beginning	15,297	17,732		
Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>		
Unencumbered Cash, Ending	<u>\$ 17,732</u>	<u>\$ 14,777</u>		

Sumner County, Kansas**Capital Project Fund****Road Bond Series 2014-1****Schedule of Receipts & Expenditures - Actual****Regulatory Basis***For the Year Ended December 31, 2014*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 <u>Actual</u>	2014 <u>Actual</u>
<u>Receipts</u>		
Bond proceeds	\$ -	\$ 11,640,000
Bond premium	-	947,681
Total receipts	<u>\$ -</u>	<u>\$ 12,587,681</u>
 <u>Expenditures</u>		
Contractual	\$ -	\$ 32,000
Capital outlay		
Clearwater Road	-	2,790,778
Oliver Road	-	6,992,395
Anson Road	-	2,353,017
Cost of issuance	-	176,643
Total expenditures	<u>\$ -</u>	<u>\$ 12,344,833</u>
		-
Receipts Over (Under) Expenditures	\$ -	\$ 242,848
 Unencumbered Cash, Beginning	-	-
 Prior Year Cancelled Encumbrances	-	-
 Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 242,848</u>

Sumner County, Kansas
Capital Project Fund
Temp Note Series 2014 Greenfield Addition
Schedule of Receipts & Expenditures - Actual
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 <u>Actual</u>	2014 <u>Actual</u>
<u>Receipts</u>		
Temporary note proceeds	\$ -	\$ 6,000
Total receipts	<u>\$ -</u>	<u>\$ 6,000</u>
 <u>Expenditures</u>		
Cost of issuance	\$ -	\$ 5,840
Total expenditures	<u>\$ -</u>	<u>\$ 5,840</u>
		-
Receipts Over (Under) Expenditures	\$ -	\$ 160
 Unencumbered Cash, Beginning	-	-
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ 160</u></u>

Sumner County, Kansas**Capital Project Fund****Temp Note Series 2014 Greenfield Paving Project****Schedule of Receipts & Expenditures - Actual****Regulatory Basis***For the Year Ended December 31, 2014*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

	2013 <u>Actual</u>	2014 <u>Actual</u>
<u>Receipts</u>		
Temporary note proceeds	\$ -	\$ 150,000
Interest income	-	2
Total receipts	<u>\$ -</u>	<u>\$ 150,002</u>
 <u>Expenditures</u>		
Capital outlay		
Construction	<u>\$ -</u>	<u>\$ 150,002</u>
Total expenditures	<u>\$ -</u>	<u>\$ 150,002</u>
		-
Receipts Over (Under) Expenditures	\$ -	\$ -
 Unencumbered Cash, Beginning	-	-
 Prior Year Cancelled Encumbrances	<u>-</u>	<u>-</u>
 Unencumbered Cash, Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Sumner County, Kansas**Business Fund****Self-Insured Medical Plan****Schedule of Receipts & Expenditures - Actual and Budget****Regulatory Basis***For the Year Ended December 31, 2014*

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	(Unfavorable)
<u>Receipts</u>				
Premium payment from County	\$ -	\$ 1,216,645	\$ -	\$ 1,216,645
Reinsurance reimbursement	-	93,882	-	93,882
Total receipts	<u>\$ -</u>	<u>\$ 1,310,527</u>	<u>\$ -</u>	<u>\$ 1,310,527</u>
<u>Expenditures</u>				
Fixed costs:				
Administration fee	\$ -	\$ 2,950	\$ -	\$ (2,950)
Claims fee	-	52,332	-	(52,332)
PPO/UR fee	-	10,418	-	(10,418)
Dental fee	-	87,362	-	(87,362)
Vision fee	-	17,383	-	(17,383)
Specific premium	-	224,424	-	(224,424)
Aggregate premium	-	7,626	-	(7,626)
ACA transitional reinsurance fee	-	21,208	-	(21,208)
Claims paid	-	795,436	-	(795,436)
Total expenditures	<u>\$ -</u>	<u>\$ 1,219,139</u>	<u>\$ -</u>	<u>\$ (1,219,139)</u>
Adjustment for qualifying budget credit	-	-	1,310,527	1,310,527
Total expenditures, adjusted	<u>\$ -</u>	<u>\$ 1,219,139</u>	<u>\$ 1,310,527</u>	<u>\$ 91,388</u>
Receipts Over (Under) Expenditures	\$ -	\$ 91,388	-	-
Unencumbered Cash, Beginning	-	-	-	-
Prior Year Cancelled Encumbrances	-	-	-	-
Unencumbered Cash, Ending	<u>\$ -</u>	<u>\$ 91,388</u>	-	-

Sumner County, Kansas
Trust Fund
Prosecuting Attorney Trainee Fund
Schedule of Receipts & Expenditures - Actual and Budget
Regulatory Basis

For the Year Ended December 31, 2014

(With Comparative Actual Totals for the Prior Year Ended December 31, 2013)

		2014		Variance
	2013			Favorable
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Unfavorable)</u>
<u>Receipts</u>				
Fees	\$ 7,778	\$ 7,818	\$ 6,000	\$ 1,818
<u>Expenditures</u>				
Commodities	\$ -	\$ 75	\$ -	\$ (75)
Contractual	2,536	6,475	6,000	(475)
Total expenditures	<u>\$ 2,536</u>	<u>\$ 6,550</u>	<u>\$ 6,000</u>	<u>\$ (550)</u>
Receipts Over (Under) Expenditures	\$ 5,242	\$ 1,268	\$ -	\$ 1,268
Unencumbered Cash, Beginning	43,815	49,057		
Prior Year Cancelled Encumbrances	-	-		
Unencumbered Cash, Ending	<u>\$ 49,057</u>	<u>\$ 50,325</u>		

Sumner County, Kansas
Agency Funds
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2014

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
County Clerk				
Fish and Game Licenses	\$ 5,186	\$ 1,331	\$ 1,405	\$ 5,112
County Treasurer:				
Motor vehicle fees and sales tax collections				
Division of vehicles	\$ 1,045	\$ 1,853,914	\$ 1,852,418	\$ 2,541
Sales tax collection	45,401	759,078	747,736	56,743
	<u>\$ 46,446</u>	<u>\$ 2,612,992</u>	<u>\$ 2,600,154</u>	<u>\$ 59,284</u>
Division of Vehicles Drivers License and SRS	\$ 1,505	\$ 66,055	\$ 65,917	\$ 1,643
Unclaimed monies	\$ -	\$ 1,239	\$ -	\$ 1,239
Tax Collections				
Special City County Highway	\$ -	\$ 906,940	\$ 906,940	\$ -
Mineral tax	-	110,243	110,243	-
Recreational vehicle tax	8,862	54,931	62,307	1,486
Recreational vehicle tax interest	2	-	-	2
Cash long (short)	4,381	91,612	96,338	(345)
Motor vehicle tax	815,577	3,130,423	3,821,886	124,114
Motor vehicle tax interest	115	-	-	115
Real estate redemption	935,414	735,696	1,387,827	283,283
Delinquent personal prop tax: Court	13,370	111,579	109,625	15,324
Current tax	21,426,395	35,649,918	36,423,611	20,652,702
Taxes in suspension	15,149	118,924	110,579	23,494
Taxes in escrow	56,291	22,660	46,450	32,501
Commercial vehicle tax	-	65,805	65,805	-
Oil/Gas valuation depletion	213,467	218,706	-	432,173
Undistributed funds	139,091	-	-	139,091
	<u>\$ 23,628,114</u>	<u>\$ 41,217,437</u>	<u>\$ 43,141,611</u>	<u>\$ 21,703,940</u>
Taxing District Accounts				
State Educational Building	\$ 2	\$ 279,329	\$ 279,325	\$ 6
State Institutional Building	4	139,665	139,666	3
Peck Improvement District	860	63,000	51,935	11,925
Suppesville Sewer District	429	2,973	3,395	7
Townships	-	3,317,278	3,317,278	-
Cemeteries	1,528	197,133	195,906	2,755
Misc districts	53	929,719	929,723	49
Cities	118	9,200,252	9,200,191	179
School districts	6,534	16,429,121	16,423,389	12,266
	<u>\$ 9,528</u>	<u>\$ 30,558,470</u>	<u>\$ 30,540,808</u>	<u>\$ 27,190</u>
Total County Treasurer Agency Funds	<u>\$ 23,685,593</u>	<u>\$ 74,456,193</u>	<u>\$ 76,348,490</u>	<u>\$ 21,793,296</u>
District Court	\$ 64,468	\$ 1,504,198	\$ 1,527,522	\$ 41,144
Law Library	\$ 51,366	\$ 34,790	\$ 23,404	\$ 62,752
Total Agency Funds	<u>\$ 23,806,613</u>	<u>\$ 75,996,512</u>	<u>\$ 77,900,821</u>	<u>\$ 21,902,304</u>